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Canada. Statistics  
Miscellaneous Statistics on  
Wholesale Trade,  
1934-38









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IN ECONOMICS

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## DOMINION BUREAU OF STATISTICS - CANADA

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## CENSUS OF MERCHANDISING AND SERVICE ESTABLISHMENTS.

*MISCELLANEOUS STATISTICS.*

Statistics for Payrolls, Stocks and Gross Margins of  
Wholesale Merchandising Establishments, 1934

This report, based on returns secured for the annual Census of Merchandising and Service Establishments, presents supplementary information covering the operations of wholesale dealers in Canada during 1934. Reports have already been published which show the value of sales in 1934 together with comparative figures for earlier years for wholesale merchants and for manufacturing concerns which maintain sales branches or distributing warehouses. This bulletin presents information to show trends in value of stocks on hand and payrolls in regular wholesale establishments during recent years. In addition, tables are included to show gross margin percentages of net sales for wholesale dealers in different lines of trade during 1934 and to show the distribution of sales of wholesalers through various channels.

Comparison of Trends in Sales, Payroll Costs and Stocks

While the value of wholesale trade in Canada was 13.6 per cent higher in 1934 than in 1933, salaries and wages paid to employees in wholesale establishments registered an increase of 2.3 per cent and the value of stocks on hand at the end of 1934 was 2.2 per cent higher than at the end of the earlier period. During the interval 1930 to 1933, sales declined by 34.3 per cent, salaries and wages by 32.3 per cent, and inventory value at the end of the year by 25.1 per cent. Thus, while the value of wholesale trade in 1934 was 25.3 per cent below the 1930 level, the total salary and wage bill was 30.7 per cent below the 1930 figure and value of stocks on hand was down by 23.5 per cent. Table 1 presents a comparison in trends of sales and salaries and wages by economic divisions and for selected kinds of business. Table 2 permits a similar comparison between sales and inventory values.

Gross Margins for Wholesale Dealers

"Gross Margin" is the term used to represent the amount remaining after the net cost of merchandise sold has been deducted from net sales. It is, therefore, the amount of money which a business firm has with which to pay operating expenses and provide a profit on the year's operations. In the case of firms operating at a loss, the gross margin may be insufficient to cover operating expenses. The net cost of merchandise sold is obtained by making the necessary inventory adjustments to the merchandise purchased during the year. The value of merchandise purchased includes the invoice value, plus duty, inward freight, express, truckage and other items contributing to the laid down cost, less all returns, allowances or discounts. Operating expenses are, of course, omitted from the cost of goods purchased. Gross margin percentages of net sales, computed from the aggregate costs of merchandise and net sales of the reporting firms, are shown in Table 3 for wholesale dealers operating in a number of selected kinds of business. Dominion averages, as well as figures by economic divisions, are shown. Figures for some kinds of business are omitted in certain provinces since the number of reporting firms was too small to provide representative results.





Gross margin percentages of net sales are shown in Table 3 for wholesale establishments grouped according to kind of business. Each firm was assigned to a kind-of-business classification on the basis of the main commodities handled, but all firms in the same group do not handle the identically same commodities nor the same relative proportions of these commodities. Again, all firms have been classified as wholesale if 51 per cent or more of their business was transacted at wholesale prices. Due to his absence of homogeneity amongst the various firms in commodities handled and mode of operation, it cannot be expected that all firms within a given group will have the gross margin percentage of sales as shown for that kind of business in Table 3.

The Dominion averages shown in Table 3 show that gross margin percentages of net sales varied from a minimum of 8.5 per cent in the case of bulk shippers of coal and coke to a maximum of 34.2 per cent in the case of the group "Commercial equipment and supplies". Gross margin for the "Petroleum and petroleum products group" averaged 26.5 per cent of net sales and varied from 19.9 per cent in the Prairie Provinces to 33.4 per cent in the Maritimes. In the petroleum and petroleum products group, either sales nor cost of merchandise sold through the various head offices of the various companies have been included. Since export sales, on which gross margin is relatively small, is attributed to head office in each case, the inclusion of these figures would render the results for the provinces in which head offices are located lower than average for the regular pre-retail trade.

Two sets of figures are shown for the grocery group. One relates to wholesalers dealing in a general line of groceries while the other includes firms dealing in specialized lines such as tea, coffee, spices. Average gross margin was 9.7 per cent of net sales in the case of the former and 13.2 per cent for the latter.

The channels through which certain wholesale establishments distribute goods are shown in Table 4. In the "Meats and meat products group", 7.4 per cent of all sales is shown to be made to retailers other than chain or department stores. Export sales account for 14.8 per cent and chain and department stores, another 13.8 per cent. Of the total business of fruit and vegetable wholesalers, 61.5 per cent is made to retailers other than chain or department stores and 23.3 per cent is made to jobbers or other wholesalers. The percentage to jobbers or other wholesalers is much larger in Quebec (50.2 per cent) than in the other economic areas on account of the import business in Montreal.





Table 1.--WHOLESALE PROPER - Indexes of Sales and Payrolls,  
by Economic Divisions and Kinds of Business, for Firms  
Furnishing Information for 1930, 1933 and 1934

	Indexes of Total Net Sales			Per cent change, 1934/1933	Indexes of Sal- aries and Wages			Per cent change, 1934/1933
	1930	1933	1934		1930	1933	1934	
Maritime Provinces ...	100.0	67.9	77.0	+ 13.4	100.0	71.7	72.0	+ 0.4
Quebec .....	100.0	65.9	74.7	+ 13.2	100.0	63.4	63.7	+ 0.4
Ontario .....	100.0	68.9	79.4	+ 15.2	100.0	74.2	75.8	+ 2.1
Prairie Provinces ....	100.0	60.6	67.7	+ 11.7	100.0	63.8	66.2	+ 3.7
British Columbia .....	100.0	63.5	71.6	+ 12.8	100.0	66.0	70.9	+ 7.5
CANADA .....	100.0	65.7	74.7	+ 13.6	100.0	67.7	69.3	+ 2.3
Amusement, photographic and sporting goods .	100.0	57.6	64.0	+ 11.2	100.0	77.1	65.0	- 15.7
Automotive .....	100.0	64.2	74.4	+ 15.9	100.0	71.2	78.2	+ 9.8
Chemicals and paints .	100.0	92.3	108.0	+ 17.0	100.0	86.4	96.4	+ 11.6
Drugs and drug sundries	100.0	79.1	83.4	+ 5.4	100.0	73.3	74.0	+ 1.0
Coal and coke .....	100.0	85.3	101.6	+ 19.0	100.0	92.8	91.2	- 1.7
Dry goods and apparel.	100.0	62.9	71.6	+ 13.8	100.0	63.7	59.3	- 6.9
Electrical .....	100.0	43.4	56.6	+ 30.3	100.0	55.2	54.2	- 1.8
Farm supplies .....	100.0	54.4	67.6	+ 24.4	100.0	82.3	74.9	- 9.0
Foods .....	100.0	69.8	78.1	+ 11.8	100.0	75.8	75.9	+ 0.1
Furniture and house furnishings .....	100.0	53.5	64.2	+ 20.0	100.0	53.7	48.4	- 9.8
General merchandise ..	100.0	64.3	76.1	+ 18.3	100.0	64.6	67.4	+ 4.4
Hardware .....	100.0	57.7	70.1	+ 21.5	100.0	64.2	67.9	+ 5.7
Jewellery and optical goods .....	100.0	63.9	77.3	+ 21.1	100.0	60.8	64.9	+ 6.7
Leather and leather goods .....	100.0	72.2	80.9	+ 12.0	100.0	75.4	82.9	+ 9.9
Lumber and building materials .....	100.0	36.5	47.9	+ 31.5	100.0	40.1	42.0	+ 4.7
Machinery, equipment and supplies .....	100.0	36.7	47.4	+ 29.1	100.0	39.3	42.4	+ 7.8
Metals and metal work.	100.0	48.5	69.4	+ 43.2	100.0	54.9	62.2	+ 13.3
Paper and paper products .....	100.0	76.9	85.2	+ 10.9	100.0	74.4	74.3	- 0.2
Petroleum products ...	100.0	71.0	76.5	+ 7.8	100.0	78.8	83.5	+ 6.0
Plumbing and heating equipment and supplies .....	100.0	38.0	46.9	+ 23.5	100.0	48.5	51.5	+ 6.1
Tobacco and confec- tionery .....	100.0	70.1	77.3	+ 10.2	100.0	78.6	78.7	+ 0.1
Waste material .....	100.0	62.6	83.1	+ 32.7	100.0	75.1	72.8	- 3.0
All other .....	100.0	77.8	85.7	+ 10.2	100.0	71.2	75.0	+ 5.4





Table 2.--WHOLESALESAERS PROPER - Indexes of Sales and Stocks on Hand,  
by Economic Divisions and Kinds of Business, for Firms  
Furnishing Information for 1930, 1933 and 1934

	Indexes of Total Net Sales			Per cent change, 1934/1933	Indexes of Stocks on Hand			Per cent change, 1934/1933
	1930	1933	1934		1930	1933	1934	
Maritime Provinces ...	100.0	67.9	77.0	+ 13.4	100.0	87.2	88.5	+ 1.5
Quebec .....	100.0	65.9	74.7	+ 13.2	100.0	73.4	77.5	+ 5.6
Ontario .....	100.0	68.9	79.4	+ 15.2	100.0	74.9	78.3	+ 4.5
Prairie Provinces ....	100.0	60.6	67.7	+ 11.7	100.0	71.6	70.0	- 2.3
British Columbia .....	100.0	63.5	71.6	+ 12.8	100.0	82.0	78.1	- 4.8
CANADA .....	100.0	65.7	74.7	+ 13.6	100.0	74.9	76.5	+ 2.2
Amusement, photographic and sporting goods .	100.0	57.6	64.0	+ 11.2	100.0	78.0	75.3	- 3.4
Automotive .....	100.0	64.2	74.4	+ 15.9	100.0	81.4	85.7	+ 5.3
Chemicals and paints .	100.0	92.3	108.0	+ 17.0	100.0	118.3	114.2	- 3.5
Drugs and drug sundries	100.0	79.1	83.4	+ 5.4	100.0	78.9	75.7	- 4.1
Coal and coke .....	100.0	85.3	101.6	+ 19.0	100.0	76.1	99.4	+ 30.6
Dry goods and apparel.	100.0	62.9	71.6	+ 13.8	100.0	63.9	66.4	+ 3.9
Electrical .....	100.0	43.4	56.6	+ 30.3	100.0	74.1	76.6	+ 3.4
Farm supplies .....	100.0	54.4	67.6	+ 24.4	100.0	76.8	79.6	+ 3.7
Foods .....	100.0	69.8	78.1	+ 11.8	100.0	79.7	81.9	+ 2.7
Groceries .....	100.0	82.4	87.8	+ 6.5	100.0	83.6	81.8	- 2.1
Dairy and poultry products .....	100.0	66.0	66.5	+ 0.8	100.0	68.5	76.4	+ 11.6
Fruits and vegetables	100.0	63.7	72.9	+ 14.4	100.0	83.4	96.6	+ 15.8
Meats and fish .....	100.0	57.9	71.5	+ 23.6	100.0	70.1	77.1	+ 10.0
Furniture and house furnishings .....	100.0	53.5	64.2	+ 20.0	100.0	53.2	60.2	+ 13.1
General merchandise ..	100.0	64.3	76.1	+ 18.3	100.0	78.0	83.8	+ 7.4
Hardware .....	100.0	57.7	70.1	+ 21.5	100.0	74.0	75.8	+ 2.4
Jewellery and optical goods .....	100.0	63.9	77.3	+ 21.1	100.0	81.9	73.4	- 10.4
Leather and leather goods .....	100.0	72.2	80.9	+ 12.0	100.0	74.6	67.6	- 9.4
Lumber and building materials .....	100.0	36.5	47.9	+ 31.5	100.0	59.3	59.4	+ 0.2
Machinery, equipment and supplies .....	100.0	36.7	47.4	+ 29.1	100.0	76.5	66.5	- 13.1
Metals and metal work.	100.0	48.5	69.4	+ 43.2	100.0	78.2	78.7	+ 0.6
Paper and paper products .....	100.0	76.9	85.2	+ 10.9	100.0	79.1	76.0	- 3.9
Petroleum products ...	100.0	71.0	76.5	+ 7.8	100.0	77.9	83.0	+ 6.6
Plumbing and heating equipment and supplies .....	100.0	38.0	46.9	+ 23.5	100.0	75.9	75.4	- 0.6
Tobacco and confec- tionery .....	100.0	70.1	77.3	+ 10.2	100.0	74.5	75.6	+ 1.5
Waste material .....	100.0	62.6	83.1	+ 32.7	100.0	75.1	83.0	+ 10.5
All other .....	100.0	77.8	85.7	+ 10.2	100.0	75.5	76.6	+ 1.4





Table 3.--Percentage of Gross Margin to Net Sales for Selected  
Kinds of Business

Wholesale Trade, 1934

Kind of Business	CANADA	Maritimes	Quebec	Ontario	Prairies	British Columbia
Amusement and sporting goods .....	29.5	-	-	-	-	-
Photographic goods .....	27.3	-	-	-	-	-
Automotive equipment ...	24.8	-	25.9	26.1	23.5	24.7
Drugs and drug sundries.	18.6	-	-	-	-	-
Paints, varnishes, enamels, etc. ....	24.1	-	-	-	-	-
Coal and coke -						
wholesale dealers	12.5	-	11.8	13.5	12.1	-
bulk shippers ...	8.5	-	-	-	-	-
Clothing .....	14.1	-	15.4	12.0	11.9	-
Furnishings .....	19.9	-	-	-	-	-
Dry goods and piece goods	18.6	19.3	18.8	17.4	19.0	20.4
Millinery .....	23.5	-	-	-	-	-
Notions .....	25.2	-	-	-	-	-
Footwear .....	14.4	-	14.3	15.3	12.6	14.8
Electrical .....	21.9	-	-	-	-	-
Hay and feed .....	11.3	-	-	-	-	-
Groceries .....	9.7	11.1	11.7	9.5	8.3	9.0
Grocery specialties ....	13.2	13.5	13.2	12.8	-	13.7
Dairy and poultry products .....	11.0	13.9	10.1	12.1	14.5	10.2
Fruits and vegetables ..	12.0	13.0	9.3 <sup>(1)</sup>	13.0	11.8	14.5
Fish and sea foods .....	18.9	14.8 <sup>(2)</sup>	20.3	20.9	18.9	19.8
Hardware .....	20.3	19.7	19.7	20.8	20.5	20.5
Jewellery .....	28.7	-	-	-	-	-
Leather and leather goods (except gloves and shoes) .....	19.3	-	-	-	-	-
Commercial equipment and supplies .....	34.2	-	-	-	-	-
Construction equipment and supplies .....	16.4	-	-	-	-	-
Manufacturing, lumbering, mining and drilling machinery .....	23.6	-	25.2	23.1	21.1	23.0
Professional equipment and supplies .....	30.7	-	-	-	-	-
Service equipment and supplies .....	33.3	-	-	-	-	-
Transportation equipment and supplies .....	16.1	-	-	-	-	-
Metals and metal work ..	19.3	-	-	-	-	-
Paper and paper products	21.3	21.3	24.2	20.1	20.4	22.8
Petroleum and petroleum products .....	26.5 <sup>(3)</sup>	33.4	27.6	28.8	19.9	25.4
Plumbing and heating equipment and supplies	21.2	-	18.9	23.1	20.2	-
Tobacco and tobacco products .....	10.0	-	10.0	9.9	10.0	10.2
Confectionery and soft drinks .....	19.3	-	-	-	-	-
Waste materials .....	22.0	-	24.7	21.1	21.0	19.1
Books and periodicals ..	18.9	-	-	-	-	-

(1) A considerable part of the trade in Quebec consists of bulk selling to other wholesalers.

(2) Includes a considerable amount of export business.

(3) Not including sales by head offices of large companies.

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Table 4.--Distribution of Sales of Wholesalers Proper, 1934

Group	Sales of Firms reporting, 1934 \$	Percentage of Total Sales Made to --					
		Manufacturers or industrial users		Jobbers or other wholesalers	Chain (other than voluntary) or department stores	Other retailers, institutions or professions	Export Other
		as materials	as supplies or equipment				
Meats and Meat Products, Total .....	117,885,700	8.3	1.5	3.3	13.8	57.4	14.8 0.9
Fruits and Vegetables, Total .....	53,462,900	0.6	-	23.3	13.4	61.5	0.8 0.4
Maritime Provinces ...	2,222,300	-	-	13.3	7.6	66.6	2.3
Quebec .....	15,543,400	0.1	-	50.2	17.4	32.3	-
Ontario .....	16,269,600	0.2	-	12.3	20.9	66.4	0.2
Prairie Provinces ...	14,753,300	(a)	-	15.8	2.0	82.2	(a)
British Columbia .....	4,674,300	6.1	-	0.3	13.0	73.9	2.7
Hardware, Total .....	32,540,000	9.4	15.6	4.5	1.8	63.9	0.1 4.7
Maritime Provinces ...	4,230,300	3.1	8.5	1.4	-	74.3	0.3 12.4
Quebec .....	5,222,800	6.0	9.5	8.7	1.6	72.1	0.2 1.9
Ontario .....	7,088,600	11.3	19.6	6.2	0.8	53.1	0.2 8.8
Prairie Provinces ...	8,926,700	4.4	5.4	2.5	2.0	85.7	-
British Columbia .....	7,071,600	20.2	33.4	4.2	3.8	34.6	- 3.8

(c) Less than 0.1 per cent.





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DOMINION BUREAU OF STATISTICS

CENSUS OF MERCHANDISING AND SERVICE ESTABLISHMENTS

## MISCELLANEOUS STATISTICS

ON

WHOLESALE TRADE

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DOMINION BUREAU OF STATISTICS - CANADA

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Internal Trade Branch

Chief: H. Marshall, B.A., F.S.S.

CENSUS OF MERCHANDISING AND SERVICE ESTABLISHMENTS.

Miscellaneous Statistics on Wholesale Trade, 1935

This is one of a series of reports on wholesale trade compiled from data secured for the annual Census of Merchandising and Service Establishments. Reports have already been published which show the value of wholesale trade in 1935 by economic divisions of the country and by kinds of business within each division. This bulletin presents information to show the trends in value of stocks on hand and in payrolls in regular wholesale establishments during recent years. Tables are presented showing gross margin percentages of net sales for a number of leading kinds of business. A table is also included to show the value of accounts outstanding on the books of wholesale firms at the end of 1935. Distribution of sales of wholesalers according to type of purchaser is also presented.

Comparison of Trends in Sales, Payroll Costs and Stocks

While the value of wholesale trade in Canada increased 5.6 per cent in 1935 over 1934, salaries and wages paid to employees increased 7.2 per cent. Value of stocks on hand in wholesale trading establishments was 1.5 per cent greater at the end of 1935 than at the end of 1934. Indexes for 1935, on the base 1930 equals 100, for the three series are 78.9 for sales, 77.6 for value of stocks on hand and 74.3 for salaries and wages.

Gross Margins for Wholesale Dealers

In continuation of the practice commenced a year ago, each wholesale trading firm was asked to report the cost of merchandise purchased during 1935. This cost of merchandise purchased, when adjusted for changes in inventory value at the beginning and close of the year, gives the cost of goods sold. The cost of goods sold when deducted from net sales gives the gross margin for the year. The value of merchandise purchased includes the invoice value, plus duty, inward freight, express, truckage and other items contributing to the laid-down cost, less all returns, allowances or discounts. Operating expenses are, of course, omitted from the cost of goods purchased. Gross margins expressed as percentages of net sales are given in Table 3. Dominion averages as well as regional figures are shown.

Organizations in the wholesale field with more than one sales establishment reported the cost of goods purchased for the firm as a whole rather than for each individual branch. Reports for companies operating in more than one province could be used in arriving at the Dominion averages but were, of necessity, omitted from the regional data.

Gross margin percentages of net sales vary widely for different lines of wholesale trade; figures for regular wholesalers ranged from 8.8 per cent for dealers in general grocery lines to 40.3 per cent for dealers in optical goods. The figure for bulk shippers of coal and coke was even lower than that for grocery wholesalers. Data for a number of firms in this category reveal a gross margin of 7.3 per cent of sales. Gross margin percentages for a number of other important lines of trade in the wholesale field are as follows: Tobacco and tobacco products, 9.9 per cent; drugs, 17.1 per cent; hardware, 20.5 per cent, and petroleum products, 27.9 per cent.

Table 4 presents gross margin percentages of net sales for wholesale grocery establishments classified according to amount of annual sales. The ratio is 14.4 per cent for small dealers with less than \$100,000 annual sales; it is 11.5 per cent for dealers with annual sales of from \$100,000 to \$199,999, and it remains relatively constant at approximately 9 per cent of sales for all larger size classes. Table 5 presents a distribution of wholesale grocery establishments according to gross margin percentage of sales. Approximately 55 per cent of all grocery wholesalers operate on a gross margin ratio lying between 8 and 12 per cent of net sales.



### Outstanding Accounts

Accounts outstanding on wholesale merchants' books at the end of 1935 totalled \$151,472,000 according to data submitted for the first time in connection with the Census of Merchandising. This figure includes the amount outstanding on the books of wholesale merchants in the form of accounts receivable or bills receivable. Accounts written off were to be excluded. The figure is not, of course, synonymous with the total amount of credit business transacted by wholesale firms during the year. It represents only the amount owing to these firms on December 31, 1935.

A comparison of the value of accounts outstanding at the end of the year with annual sales is of some significance in presenting relative indebtedness to wholesale merchants in different provinces and in different lines of trade. The total amount outstanding at the end of 1935, or \$151,472,000, formed 14.0 per cent of the total wholesale trade for the year. Distribution of this amount by economic divisions together with the ratios that these figures form of annual sales are as follows: Ontario, \$46,804,000 or 11.9 per cent of sales; Quebec, \$37,537,000 or 12.5 per cent of sales; British Columbia, \$12,762,000 or 12.5 per cent of sales; Maritime Provinces, \$11,396,000 or 15.4 per cent of sales, and Prairie Provinces, \$42,973,000 or 20.3 per cent of sales.

Ratios of the value of outstanding accounts to annual sales varied widely for different kinds of business, ranging from 4.3 per cent for dairy and poultry products to 55.1 per cent for machinery, equipment and supplies. At the end of the year there was \$21,067,000 owing to grocery wholesalers; this amount formed 10.4 per cent of their annual sales. There was \$21,917,000 owing to wholesale dealers in petroleum products and this amount formed 12.3 per cent of their annual sales. Hardware dealers had \$11,276,000 on their books at the end of the year and this amount formed 22.9 per cent of their sales.

### Distribution of Sales of Wholesalers Proper

The channels through which certain wholesale establishments distribute goods are shown in Table 7. In the "Meats and meat products" group, 52.6 per cent of sales are shown to be made to institutions or to retailers other than chain or department stores; 16.5 per cent of total sales were exported, and 15.9 per cent were made to chain or department stores. In the "Fruits and vegetables" group, 67.6 per cent of total sales were made to retailers other than chain or department stores, and 20.1 per cent were made to jobbers or other wholesalers. The proportions sold to this latter classification vary widely in the different provinces, being highest in Quebec (47.2 per cent) due to the large import business in Montreal.





Table 1.--WHOLESALE PROPER - Indexes of Sales and Payrolls, by Economic Divisions and Kinds of Business, for Firms Furnishing Information for 1930 and 1933 to 1935

	Indexes of Total Net Sales				Per cent change, 1935/1934	Indexes of Salaries and Wages				Per cent change, 1935/1934
	1930	1933	1934	1935		1930	1933	1934	1935	
Maritime Provinces ..	100.0	67.9	77.0	80.3	+ 4.3	100.0	71.7	72.0	76.8	+ 6.7
Quebec .....	100.0	65.9	74.7	77.7	+ 4.0	100.0	63.4	63.7	68.4	+ 7.3
Ontario .....	100.0	68.9	79.4	83.3	+ 4.9	100.0	74.2	75.8	80.4	+ 6.1
Prairie Provinces ...	100.0	60.6	67.7	73.4	+ 8.4	100.0	63.8	66.2	71.3	+ 7.7
British Columbia ....	100.0	63.5	71.6	77.7	+ 8.5	100.0	66.0	70.9	78.7	+ 11.0
CANADA .....	100.0	65.7	74.7	78.9	+ 5.6	100.0	67.7	69.3	74.3	+ 7.2
Amusement, photogra- phic and sporting goods .....	100.0	57.6	64.0	68.6	+ 7.1	100.0	77.1	65.0	70.0	+ 7.7
Automotive .....	100.0	64.2	74.4	80.6	+ 8.3	100.0	71.2	78.2	84.8	+ 8.5
Chemicals and paints.	100.0	92.3	108.0	117.5	+ 8.7	100.0	86.4	96.4	105.7	+ 9.6
Drugs and drug sundries .....	100.0	79.1	83.4	88.7	+ 6.3	100.0	73.3	74.0	78.0	+ 5.4
Coal and coke .....	100.0	85.3	101.6	103.9	+ 2.3	100.0	92.8	91.2	99.7	+ 9.3
Dry goods and apparel	100.0	62.9	71.6	73.7	+ 3.0	100.0	63.7	59.3	63.9	+ 7.7
Electrical .....	100.0	43.4	56.6	65.0	+ 14.9	100.0	55.2	54.2	62.7	+ 15.7
Farm supplies .....	100.0	54.4	67.6	69.5	+ 2.8	100.0	82.3	74.9	83.1	+ 10.9
Foodstuffs .....	100.0	69.8	78.1	82.2	+ 5.3	100.0	75.8	75.9	80.3	+ 5.8
Furniture and house furnishings .....	100.0	53.5	64.2	69.0	+ 7.5	100.0	53.7	48.4	54.5	+ 12.7
General merchandise .	100.0	64.3	76.1	82.3	+ 8.2	100.0	64.6	67.4	73.9	+ 9.6
Hardware .....	100.0	57.7	70.1	74.7	+ 6.6	100.0	64.2	67.9	73.2	+ 7.8
Jewellery and optical goods .....	100.0	63.9	77.3	89.4	+ 15.7	100.0	60.8	64.9	73.1	+ 12.6
Leather and leather goods .....	100.0	72.2	80.9	88.3	+ 9.2	100.0	75.4	82.9	90.7	+ 9.4
Lumber and building materials .....	100.0	36.5	47.9	53.2	+ 10.9	100.0	40.1	42.0	47.2	+ 12.4
Machinery, equipment and supplies .....	100.0	36.7	47.4	56.9	+ 20.0	100.0	39.3	42.4	45.6	+ 7.6
Metals and metal work	100.0	48.5	69.4	79.1	+ 13.9	100.0	54.9	62.2	73.7	+ 18.5
Paper and paper products .....	100.0	76.9	85.2	89.5	+ 5.0	100.0	74.4	74.3	81.4	+ 9.5
Petroleum products ..	100.0	71.0	76.5	77.5	+ 1.3	100.0	78.8	83.5	87.5	+ 4.8
Plumbing and heating equipment and supplies .....	100.0	38.0	46.9	52.1	+ 11.0	100.0	48.5	51.5	52.7	+ 2.3
Tobacco and confec- tionery .....	100.0	70.1	77.3	84.1	+ 8.8	100.0	78.6	78.7	84.5	+ 7.4
Waste material .....	100.0	62.6	83.1	96.1	+ 15.7	100.0	75.1	72.8	79.9	+ 9.8
All other .....	100.0	77.8	85.7	93.0	+ 8.5	100.0	71.2	75.0	83.4	+ 11.2





Table 2.--WHOLESALESAERS PROPER - Indexes of Sales and Stocks on Hand, by Economic Divisions and Kinds of Business, for Firms Furnishing Information for 1930 and 1933 to 1935

	Indexes of Total Net Sales				Per cent change, 1935/1934	Indexes of Stocks on Hand				Per cent change, 1935/1934
	1930	1933	1934	1935		1930	1933	1934	1935	
Maritime Provinces	100.0	67.9	77.0	80.3	+ 4.3	100.0	87.2	88.5	87.0	- 1.7
Quebec .....	100.0	65.9	74.7	77.7	+ 4.0	100.0	73.4	77.5	79.1	+ 2.1
Ontario .....	100.0	68.9	79.4	83.3	+ 4.9	100.0	74.9	78.3	80.3	+ 2.5
Prairie Provinces.	100.0	60.6	67.7	73.4	+ 8.4	100.0	71.6	70.0	68.3	- 2.5
British Columbia .	100.0	63.5	71.6	77.7	+ 8.5	100.0	82.0	78.1	84.6	+ 8.3
CANADA .....	100.0	65.7	74.7	78.9	+ 5.6	100.0	74.9	76.5	77.6	+ 1.5
Amusement, photo- graphic and sporting goods .	100.0	57.6	64.0	68.6	+ 7.1	100.0	78.0	75.3	77.5	+ 2.9
Automotive .....	100.0	64.2	74.4	80.6	+ 8.3	100.0	81.4	85.7	85.5	+ 0.2
Chemicals and paints .....	100.0	92.3	108.0	117.5	+ 8.7	100.0	118.3	114.2	125.4	+ 9.8
Drugs and drug sundries .....	100.0	79.1	83.4	88.7	+ 6.3	100.0	78.9	75.7	77.4	+ 2.2
Coal and coke ....	100.0	85.3	101.6	103.9	+ 2.3	100.0	76.1	99.4	92.2	+ 7.2
Dry goods and apparel .....	100.0	62.9	71.6	73.7	+ 3.0	100.0	63.9	66.4	68.3	+ 2.8
Electrical .....	100.0	43.4	56.6	65.0	+ 14.9	100.0	74.1	76.6	75.2	+ 1.8
Farm supplies ....	100.0	54.4	67.6	69.5	+ 2.8	100.0	76.8	79.6	111.8	+ 40.4
Foods .....	100.0	69.8	78.1	82.2	+ 5.3	100.0	79.7	81.9	87.1	+ 6.4
Groceries .....	100.0	82.4	87.8	90.8	+ 3.4	100.0	83.6	81.8	86.8	+ 6.1
Dairy and poul- try products ..	100.0	66.0	66.5	74.4	+ 11.8	100.0	68.5	76.4	90.5	+ 18.4
Fruits and veg- etables .....	100.0	63.7	72.9	76.2	+ 4.4	100.0	83.4	96.6	103.0	+ 6.6
Meats and fish .	100.0	57.9	71.5	76.6	+ 7.1	100.0	70.1	77.1	81.5	+ 5.7
Furniture and house furnishings	100.0	53.5	64.2	69.0	+ 7.5	100.0	53.2	60.2	60.0	- 0.4
General merchandise	100.0	64.3	76.1	82.3	+ 8.2	100.0	78.0	83.8	82.3	- 1.8
Hardware .....	100.0	57.7	70.1	74.7	+ 6.6	100.0	74.0	75.8	76.6	+ 1.1
Jewellery and optical goods ..	100.0	63.9	77.3	89.4	+ 15.7	100.0	81.9	73.4	76.8	+ 4.7
Leather and lea- ther goods .....	100.0	72.2	80.9	88.3	+ 9.2	100.0	74.6	67.6	72.6	+ 7.4
Lumber and build- ing materials ..	100.0	36.5	47.9	53.2	+ 10.9	100.0	59.3	59.4	63.2	+ 6.4
Machinery, equip- ment and supplies	100.0	36.7	47.4	56.9	+ 20.0	100.0	76.5	66.5	60.0	- 9.8
Metals and metal work .....	100.0	48.5	69.4	79.1	+ 13.9	100.0	78.2	78.7	81.2	+ 3.2
Paper and paper products .....	100.0	76.9	85.2	89.5	+ 5.0	100.0	79.1	76.0	74.3	- 2.2
Petroleum products	100.0	71.0	76.5	77.5	+ 1.3	100.0	77.9	83.0	82.0	- 1.2
Plumbing and heat- ing equipment and supplies ...	100.0	38.0	46.9	52.1	+ 11.0	100.0	75.9	75.4	74.6	- 1.1
Tobacco and con- fectionery .....	100.0	70.1	77.3	84.1	+ 8.8	100.0	74.5	75.6	78.7	+ 4.1
Waste materials ..	100.0	62.6	83.1	96.1	+ 15.7	100.0	75.1	83.0	91.0	+ 9.6
All other .....	100.0	77.8	85.7	93.0	+ 8.5	100.0	75.5	76.6	78.1	+ 2.0



Table 3.--WHOLESALESAERS PROPER - Percentage of Gross Margin to Net Sales  
for Selected Kinds of Business, 1935

Kind of Business	CANADA	Maritimes	Quebec	Ontario	Prairies	British Columbia
TOTAL .....	16.9	18.9	15.3	18.0	16.5	16.6
Amusement, photographic and sporting goods:						
Amusement and sporting goods ..	28.2	-	29.2	28.1	-	-
Photographic goods .....	29.8	-	-	-	-	-
Automotive:						
Automotive equipment .....	25.5	21.7	27.4	26.8	24.1	25.9
Tires .....	13.9	-	-	-	-	-
Chemicals and paints:						
Chemicals .....	17.0	-	-	-	-	-
Paints, varnishes, enamels, etc.	23.5	-	-	-	-	-
Drugs and drug sundries:						
Drugs .....	17.1	17.5	18.2	17.4	15.3	-
Drugs and allied products ....	16.6	-	-	-	-	-
Toilet articles and preparations	30.9	-	-	-	-	-
Coal and coke:						
Wholesale dealers .....	11.3	-	11.9	10.9	10.8	-
Bulk shippers .....	7.3	-	7.1	7.7	-	-
Dry goods and apparel:						
Clothing .....	15.6	-	16.5	13.2	-	-
Furnishings .....	19.2	-	-	-	-	-
Dry goods .....	17.7	19.5	17.6	17.5	17.5	19.2
Millinery .....	24.1	-	-	-	-	-
Notions .....	27.4	-	-	-	-	-
Piece goods .....	16.3	-	-	-	-	-
Footwear .....	14.2	-	14.5	13.8	15.1	14.8
Electrical .....	21.0	-	22.8	20.7	19.5	19.0
Farm supplies:						
Seeds and bulks .....	22.0	-	-	-	-	-
Seeds .....	26.4	-	-	-	-	-
Hay and feed .....	9.0	-	-	-	-	-
Food:						
Groceries .....	8.8	10.4	9.2	9.1	8.7	6.6
Grocery specialties .....	13.6	13.2	15.1	12.4	-	12.8
Dairy and poultry products ....	9.7	9.0	8.3	12.9	13.5	13.8
Fruits and vegetables .....	10.8	12.3	8.4 <sup>(1)</sup>	11.9	10.7	13.3
Meats and meat products .....	15.2	-	-	-	-	-
Fish and sea foods .....	19.4	15.5 <sup>(2)</sup>	17.3	19.9	22.1	19.5
Furniture and house furnishings:						
House furnishings .....	23.8	-	21.7	26.7	-	-
General merchandise .....	18.1	-	19.5	18.3	-	-
Hardware .....	20.5	20.0	21.1	20.2	20.2	20.9
Jewellery and optical goods:						
Jewellery .....	26.7	-	26.0	27.1	25.8	-
Optical goods .....	40.3	-	-	-	-	-
Leather and leather goods .....	19.4	-	19.8	18.5	-	-
Lumber and building materials:						
Construction and building materials (other than metal and wood) .....	22.5	-	21.1	-	21.4	-
Lumber and millwork .....	16.1	-	-	-	-	-
Machinery, equipment and supplies:						
Commercial equipment and supplies	36.2	-	-	-	-	-
Construction equipment and supplies .....	17.8	-	-	-	-	-
Farm machinery and equipment ..	24.0	-	-	-	-	-
Manufacturing, lumbering, mining and drilling machinery ..	22.6	-	22.0	23.2	24.3	21.9

See footnotes at end of table.





Table 3.--WHOLESALE TRADING - Percentage of Gross Margin to Net Sales  
for Selected Kinds of Business, 1935 (Continued) -

Kind of Business	CANADA	Maritimes	Quebec	Ontario	Prairies	British Columbia
Machinery, equipment and supplies (Continued) -						
Professional equipment and supplies .....	31.0	-	-	-	-	-
Service equipment and supplies .....	30.8	-	-	-	-	-
Transportation equipment and supplies .....	13.8	-	-	-	-	-
Metals and metal work .....	18.4	-	-	-	-	-
Paper and paper products .....	20.6	18.0	23.5	18.6	20.9	23.1
Petroleum products .....	27.9 <sup>(3)</sup>	34.2	27.1	30.7	22.1	27.4
Plumbing and heating equipment and supplies .....	21.0	-	18.5	24.1	19.5	-
Tobacco and confectionery:						
Tobacco and tobacco products ..	9.9	-	9.3	9.9	9.9	10.4
Confectionery and soft drinks ..	18.6	-	-	-	-	-
Rubber materials .....	21.7	-	20.0	22.5	27.8	-
All other:						
Books and periodicals .....	18.7	-	-	-	-	-

(1) A considerable part of the trade in Quebec consists of bulk selling to other wholesalers.

(2) Includes a considerable amount of export business.

(3) Not including sales by head offices of large companies.

Table 4.--WHOLESALE GROCERY TRADE - Gross Margin Percentage of Net Sales  
for Firms Classified According to Amount of Annual Sales

Amount of Annual Sales	Number of Firms	Total Sales, 1935 \$	Gross Margin	
			Amount \$	Per cent of sales
CANADA .....	177	163,227,600	14,344,000	8.8
Less than \$100,000 .....	12	729,700	105,200	14.4
\$100,000 - \$199,999 .....	32	4,930,700	567,000	11.5
\$200,000 - \$299,999 .....	31	7,722,200	673,700	8.7
\$300,000 - \$399,999 .....	20	7,036,900	662,300	9.4
\$400,000 - \$499,999 .....	18	8,330,200	776,300	9.3
\$500,000 - \$999,999 .....	35	24,468,700	2,156,200	8.8
\$1,000,000 and over .....	29	110,009,200	9,403,300	8.5

Table 5.--WHOLESALE GROCERY TRADE - Distribution of Firms According to Gross  
Margin Percentage of Sales, by Economic Divisions, 1935

Gross Margin Percentage of Sales	CANADA			Maritime Provinces	Quebec	Ontario	Prairie Provinces	British Columbia
	Number of firms	Per cent	Cumulative percent	Number of Firms				
Less than 4 per cent ...	6	3.4	3.4	1	1	-	1	3
4.0 to 5.9 per cent ....	15	8.5	11.9	-	4	7	3	1
6.0 to 6.9 per cent ....	12	6.8	18.7	2	5	1	1	3
7.0 to 7.9 per cent ....	13	7.4	26.1	2	6	2	2	1
8.0 to 8.9 per cent ....	25	14.1	40.2	7	6	8	4	-
9.0 to 9.9 per cent ....	36	20.3	60.5	12	10	10	3	1
10.0 to 11.9 per cent ..	37	20.9	81.4	14	11	5	4	3
12.0 to 13.9 per cent ..	14	7.9	89.3	4	4	6	-	-
14.0 to 15.9 per cent ..	10	5.6	94.9	3	5	2	-	-
16.0 to 17.9 per cent ..	4	2.3	97.2	-	2	2	-	-
18.0 to 19.9 per cent ..	1	0.6	97.8	-	1	-	-	-
20.0 to 24.9 per cent ..	2	1.1	98.9	-	-	2	-	-
25.0 per cent and over ..	2	1.1	100.0	1	1	-	-	-
Total .....	177	100.0		46	56	45	18	12





Table 6.--WHOLESALESAERS PROPER - Accounts Outstanding at End of 1935,  
by Economic Divisions and by Kinds of Business

Economic Division and Kind of Business	Net Sales, 1935	Accounts Outstanding, at End of Year	
		Amount	Per cent of sales
	\$	\$	
Maritime Provinces .....	74,101,000	11,396,000	15.4
Quebec .....	299,999,000	37,537,000	12.5
Ontario .....	392,730,000	46,804,000	11.9
Prairie Provinces .....	211,741,000	42,973,000	20.3
British Columbia .....	102,171,000	12,762,000	12.5
CANADA .....	1,080,742,000	151,472,000	14.0
Amusement, photographic and sporting goods ...	2,933,000	495,000	16.9
Automotive .....	16,913,000	2,316,000	13.7
Chemicals and paints .....	9,852,000	899,000	9.1
Drugs and drug sundries .....	24,814,000	3,686,000	14.9
Coal and coke .....	52,227,000	8,436,000	16.2
Dry goods and apparel .....	75,450,000	15,307,000	20.3
Electrical .....	14,940,000	2,693,000	18.0
Farm supplies .....	11,153,000	1,100,000	9.9
Foods .....	444,529,000	36,339,000	8.2
Groceries .....	203,245,000	21,067,000	10.4
Dairy and poultry products .....	36,273,000	1,574,000	4.3
Fruits and vegetables .....	75,480,000	4,842,000	6.4
Meats and fish .....	129,531,000	8,856,000	6.8
Furniture and house furnishings .....	9,404,000	1,780,000	18.9
General merchandise .....	11,097,000	1,811,000	16.3
Hardware .....	49,260,000	11,276,000	22.9
Jewellery and optical goods .....	9,711,000	2,767,000	28.5
Leather and leather goods .....	6,512,000	1,278,000	19.6
Lumber and building materials .....	27,584,000	4,393,000	15.9
Machinery, equipment and supplies .....	33,757,000	21,986,000	65.1
Metals and metal work .....	11,122,000	1,871,000	16.8
Paper and paper products .....	20,103,000	2,673,000	13.3
Petroleum products .....	178,367,000	21,917,000	12.3
Plumbing and heating equipment and supplies ..	7,554,000	1,745,000	23.1
Tobacco and confectionery .....	38,568,000	3,977,000	10.3
Waste materials .....	9,721,000	688,000	7.1
All other .....	15,171,000	2,039,000	13.4



Table 7.--Distribution of Sales of Wholesalers Proper, 1935

	Sales of Firms Reporting, 1935	Percentage of Total Sales Made to --							Sales at Retail Prices
		Manufacturers or industrial users		Jobbers or other wholesalers	Chain (other than voluntary) or department stores	Other retailers, institutions or professions	Export	Other	
		as materials	as supplies or equipment						
Meats and Meat Products, Total .....	129,308,000	7.8	0.2	5.5	15.2	52.6	16.5	0.9	0.6
Fruits and Vegetables, Total .....	54,703,300	0.1	0.8	20.1	10.3	67.6	0.9	0.1	0.1
Maritime Provinces .....	2,474,100	-	-	5.7	4.9	78.2	9.6	1.5	0.1
Quebec .....	13,613,600	0.3	-	47.2	9.8	42.7	-	-	(a)
Ontario .....	17,690,100	-	1.4	10.3	18.6	69.5	(a)	(a)	0.2
Prairie Provinces .....	15,412,600	-	-	13.7	0.9	85.3	(a)	-	0.1
British Columbia .....	5,512,900	-	3.2	9.1	14.2	68.8	4.7	-	-
Hardware, Total .....	36,132,800	10.1	15.0	4.6	2.0	61.1	0.1	1.4	5.7
Maritime Provinces .....	4,634,100	4.0	7.0	1.4	0.1	69.6	0.2	2.0	15.7
Quebec .....	5,584,100	6.9	10.7	9.4	1.7	69.2	0.2	1.2	0.7
Ontario .....	8,207,000	11.3	18.5	5.1	0.8	51.0	0.1	0.4	12.8
Prairie Provinces .....	9,555,700	4.7	5.6	2.9	2.2	83.9	-	-	0.7
British Columbia .....	8,151,900	20.7	30.2	4.7	4.0	34.2	-	4.0	2.2

(a) Less than 0.1 per cent.





63-D-22

CANADA  
DOMINION BUREAU OF STATISTICS  
CENSUS OF MERCHANDISING AND SERVICE ESTABLISHMENTS

MISCELLANEOUS STATISTICS  
ON  
WHOLESALE TRADE

1936

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Internal Trade Branch  
Chief: H. Marshall, B.A., F.S.S.

CENSUS OF MERCHANDISING AND SERVICE ESTABLISHMENTS.

Miscellaneous Statistics on Wholesale Trade, 1936

A number of reports, compiled from data secured from the annual Census of Merchandising and Service Establishments, have been published showing the value of Canadian wholesale trade in 1936 by economic divisions and by kinds of business within each division. This bulletin, which is one of the series, presents information to show the trends in the value of stocks on hand and in the payrolls of the regular wholesale establishments during the year. Tables are presented showing gross margin percentages of net sales for a number of leading kinds of business. The value of accounts outstanding on the books of wholesale firms at the end of 1936 is also shown as well as the distribution of sales for a few selected kinds of business according to the type of purchaser.

I. Comparison of Trends in Sales, Payroll Costs and Stocks

The value of wholesale trade in Canada in 1936 increased 9.3 per cent over 1935, while salaries and wages paid to employees increased 5.7 per cent. It may be noted that in 1935 the value of wholesale trade increased 5.6 per cent over 1934 whereas salaries and wages increased 7.2 per cent. It will be seen from Table 1 that, although all economic divisions of Canada showed increases in 1936 both in sales and in wages, the increases in wages in the Maritime Provinces and the Prairie Provinces were not so marked as those in other sections. The value of stocks on hand in wholesale trading establishments was 9.2 per cent greater at the end of 1936 than at the end of 1935. The value of stocks on hand at the end of 1935 was 1.5 per cent greater than at the end of 1934. Indexes for 1936, on the base 1930 equals 100, for the three series are 86.2 for sales, 84.7 for stocks on hand, and 78.5 for salaries and wages. Comparable indexes for 1935 were 78.9 for sales, 77.6 for value of stocks on hand, and 74.3 for salaries and wages.

II. Gross Margins for Wholesale Dealers

The gross margin percentage of net sales for Canada as a whole and for all lines of trade covered in this survey averaged 16.9 in 1936, no change being recorded from the previous year. There were slight decreases in 1936 as compared with 1935 in the Maritime Provinces, the Prairie Provinces and British Columbia, but these were offset by the slight increases in Ontario and Quebec. Twenty-four lines of wholesale trade showed increases in gross margin percentage of net sales, twenty-six showed decreases, while one remained unchanged. Figures for regular wholesalers ranged from 8.0 per cent for dealers in hay and feed to 40.9 per cent for dealers in optical goods. The figure for bulk shippers of coal and coke, although slightly larger than the previous year, was even lower than that for hay and feed dealers. Data for a number of firms in this category reveal a gross margin of 7.7 per cent of net sales. Gross margin percentages for a number of other important lines of trade in the wholesale field are as follows (comparative 1935 figures in brackets): Automotive equipment, 25.1 (25.5) per cent; drugs, 17.6 (17.1) per cent; clothing, 16.2 (15.6) per cent; groceries, 9.4 (8.8) per cent; meats and meat products, 16.0 (15.2) per cent; house furnishings, 25.8 (23.8) per cent; tobacco and tobacco products, 9.5 (9.9) per cent, and petroleum products, 27.1 (27.9) per cent.

In order to compile the information contained in this report, each wholesale trading firm was asked to report the cost of merchandise purchased in 1936. This cost of merchandise purchased, when adjusted for changes in inventory value at the beginning and close of the year, gives the cost of the goods sold. The cost of the goods sold when deducted from net sales gives the gross margin for the year. The value of merchandise purchased includes the invoice value plus duty, inward freight, express, truckage and other items contributing to the laid-down cost, less all returns, allowances or discounts. Operating expenses are omitted from the cost of goods purchased. Gross margins expressed as percentages of sales are given in Table 3. Dominion averages as well as regional figures are shown.



### III. Outstanding Accounts

Accounts outstanding on wholesale merchants' books at the end of 1936 totalled \$160,485,000 as compared with \$151,472,000 at the end of 1935, an increase of 6.0 per cent. These figures refer to the amounts outstanding in the form of bills or accounts receivable and do not include accounts written off. They do not represent the amount of credit business transacted during the year, but represent only the amounts outstanding on December 31, 1936. From the accompanying table, it will be noted that the only economic section which showed a decrease in outstanding accounts was the Prairie Provinces division.

The total amount of accounts outstanding at the end of 1936, or \$160,485,000, formed 13.6 per cent of the total wholesale trade for the year. Distribution of this amount by economic divisions, together with the ratios that these figures form of annual sales, are as follows: Ontario, \$51,680,000 or 12.0 per cent of sales; Quebec, \$40,663,000 or 12.4 per cent of sales; British Columbia, \$13,626,000 or 12.2 per cent of sales; Maritime Provinces, \$12,375,000 or 15.2 per cent of sales, and Prairie Provinces, \$42,141,000 or 18.3 per cent of sales.

There is a considerable variation in the ratio of the value of outstanding accounts to annual sales according to kinds of business, ranging in 1936 from 3.7 per cent for dairy and poultry products to 52.3 per cent for machinery, equipment and supplies. At the end of the year there was \$23,270,000 owing to grocery wholesalers as compared with \$21,067,000 at the end of 1935; this amount formed 10.7 per cent of their annual sales as compared with 10.4 per cent at the end of 1935. In the same way, \$16,191,000 or 20.5 per cent of their annual sales was owing to wholesalers of dry goods and apparel as compared with \$15,307,000 or 20.3 per cent the previous year. There was \$23,619,000 or 12.5 per cent of their annual sales owing to dealers in petroleum products, while hardware wholesalers had \$11,961,000 or 21.3 per cent of their annual sales on their books.

### IV. Distribution of Sales of Wholesalers Proper

The channels through which certain wholesale establishments distribute goods are shown in Table 5. In the "Meats and Meat Products" group, 50.9 per cent of sales during 1936 are shown as having been made to institutions or to retailers other than chain or department stores; 17.7 per cent of total sales were reported and 16.3 per cent were made to chain or department stores. In the "Fruits and Vegetables" group, 64.7 per cent of total sales were made to retailers other than chain or department stores and 23.2 per cent were made to jobbers or other wholesalers. In the "Hardware" group, 62.5 per cent of total sales were made to retailers other than chain or department stores and 16.5 per cent were made to manufacturers or industrialists to be used as materials.





Table 1.--WHOLESALEERS PROPER - Indexes of Sales and Payrolls, by Economic Divisions  
and Kinds of Business, for Firms Furnishing Information for 1930,  
1933, 1935 and 1936

	Indexes of Total Net Sales				Percent change, 1936/35	Indexes of Salaries and Wages				Per cent change, 1936/35
	1930	1933	1935	1936		1930	1933	1935	1936	
Maritime Provinces .....	100.0	67.9	80.3	88.0	+ 9.6	100.0	71.7	76.8	78.9	+ 2.7
Quebec .....	100.0	65.9	77.7	84.7	+ 9.0	100.0	63.4	68.4	73.1	+ 6.8
Ontario .....	100.0	68.9	83.3	91.5	+ 9.9	100.0	74.2	80.4	85.2	+ 6.0
Prairie Provinces .....	100.0	60.6	73.4	79.8	+ 8.8	100.0	63.8	71.3	73.6	+ 3.2
British Columbia .....	100.0	63.5	77.7	84.9	+ 9.2	100.0	66.0	78.7	85.5	+ 8.7
CANADA .....	100.0	65.7	78.9	86.2	+ 9.3	100.0	67.7	74.3	78.5	+ 5.7
Amusement, photographic and sporting goods ...	100.0	57.6	68.6	78.4	+14.4	100.0	77.1	70.0	77.9	+11.3
Automotive .....	100.0	64.2	80.6	89.9	+11.6	100.0	71.2	84.8	89.2	+ 5.2
Chemicals and paints ...	100.0	92.3	117.5	127.6	+ 8.6	100.0	86.4	105.7	111.6	+ 5.6
Drugs and drug sundries ..	100.0	79.1	88.7	95.2	+ 7.4	100.0	73.3	78.0	80.3	+ 2.9
Coal and coke .....	100.0	85.3	103.9	110.9	+ 6.7	100.0	92.8	99.7	105.1	+ 5.4
Dry goods and apparel ..	100.0	62.9	73.7	77.3	+ 4.9	100.0	63.7	63.9	66.2	+ 3.6
Electrical .....	100.0	43.4	65.0	83.4	+28.3	100.0	55.2	62.7	71.5	+14.1
Farm supplies .....	100.0	54.4	69.5	65.4	- 6.0	100.0	82.3	83.1	79.7	- 4.1
Foods .....	100.0	69.8	82.2	89.3	+ 8.6	100.0	75.8	80.3	85.2	+ 6.1
Furniture and house furnishings .....	100.0	53.5	69.0	74.6	+ 8.1	100.0	53.7	54.5	60.0	+10.0
General merchandise ....	100.0	64.3	82.3	95.6	+16.1	100.0	64.6	73.9	80.5	+ 8.9
Hardware .....	100.0	57.7	74.7	85.0	+13.8	100.0	64.2	73.2	78.4	+ 7.1
Jewellery and optical goods .....	100.0	63.9	89.4	104.8	+17.1	100.0	60.8	73.1	80.0	+ 9.4
Leather and leather goods .....	100.0	72.2	88.3	92.9	+ 5.3	100.0	75.4	90.7	91.5	+ 0.9
Lumber and building materials .....	100.0	36.5	53.2	66.0	+24.1	100.0	40.1	47.2	52.7	+11.6
Machinery, equipment and supplies .....	100.0	36.7	56.9	66.9	+17.6	100.0	39.3	45.6	51.2	+12.2
Metals and metal work ..	100.0	48.5	79.1	91.2	+15.3	100.0	54.9	73.7	79.6	+ 8.0
Paper and paper products ..	100.0	76.9	89.5	94.8	+ 5.9	100.0	74.4	81.4	86.4	+ 6.2
Petroleum products .....	100.0	71.0	77.5	82.2	+ 6.1	100.0	78.8	87.5	88.4	+ 1.0
Plumbing and heating equipment and supplies	100.0	38.0	52.1	62.6	+20.2	100.0	48.5	52.7	60.3	+14.4
Tobacco and confection- ery .....	100.0	70.1	84.1	90.3	+ 7.4	100.0	78.6	84.5	89.8	+ 6.3
Waste material .....	100.0	62.6	96.1	126.7	+31.9	100.0	75.1	79.9	95.8	+19.9
All other .....	100.0	77.8	93.0	102.1	+ 9.8	100.0	71.2	83.4	89.0	+ 6.7



Table 2.--WHOLESALEERS PROPER - Indexes of Sales and Stocks on Hand, by Economic Divisions and Kinds of Business, for Firms Furnishing Information for 1930, 1933, 1935 and 1936

	Indexes of Total Net Sales				Per cent change, 1936/35	Indexes of Stocks on Hand				Per cent change, 1936/35
	1930	1933	1935	1936		1930	1933	1935	1936	
Maritime Provinces .	100.0	67.9	80.3	88.0	+ 9.6	100.0	87.2	87.0	92.9	+ 6.8
Quebec .....	100.0	65.9	77.7	84.7	+ 9.0	100.0	73.4	79.1	84.8	+ 7.2
Ontario .....	100.0	68.9	83.3	91.5	+ 9.9	100.0	74.9	80.3	87.8	+ 9.4
Prairie Provinces ..	100.0	60.6	73.4	79.8	+ 8.8	100.0	71.6	68.3	75.9	+11.1
British Columbia ...	100.0	63.5	77.7	84.9	+ 9.2	100.0	82.0	84.6	93.6	+10.6
CANADA .....	100.0	65.7	78.9	86.2	+ 9.3	100.0	74.9	77.6	84.7	+ 9.2
Amusement, photogra- phic and sporting goods .....	100.0	57.6	68.6	78.4	+14.4	100.0	78.0	77.5	85.3	+10.1
Automotive .....	100.0	64.2	80.6	89.9	+11.6	100.0	81.4	85.5	89.5	+ 4.7
Chemicals and paints	100.0	92.3	117.5	127.6	+ 8.6	100.0	118.3	125.4	140.1	+11.7
Drugs and drug sundries .....	100.0	79.1	88.7	95.2	+ 7.4	100.0	78.9	77.4	83.2	+ 7.5
Coal and coke .....	100.0	85.3	103.9	110.9	+ 6.7	100.0	76.1	92.2	91.9	+ 0.3
Dry goods and apparel .....	100.0	62.9	73.7	77.3	+ 4.9	100.0	63.9	68.3	72.2	+ 5.7
Electrical .....	100.0	43.4	65.0	83.4	+28.3	100.0	74.1	75.2	94.2	+25.3
Farm supplies .....	100.0	54.4	69.5	65.4	+ 6.0	100.0	76.8	111.8	124.4	+11.3
Foods .....	100.0	69.8	82.2	89.3	+ 8.6	100.0	79.7	87.1	102.4	+17.6
Groceries .....	100.0	82.4	90.8	97.3	+ 7.1	100.0	83.6	86.8	99.7	+14.9
Dairy and poultry products .....	100.0	66.0	74.4	83.8	+12.6	100.0	68.5	90.5	91.6	+ 1.2
Fruits and veget- ables .....	100.0	63.7	76.2	84.0	+10.3	100.0	83.4	103.0	119.8	+16.3
Meats and fish ...	100.0	57.9	76.6	83.4	+ 8.9	100.0	70.1	81.5	100.7	+23.5
Furniture and house furnishings .....	100.0	53.5	69.0	74.6	+ 8.1	100.0	53.2	60.0	71.2	+18.6
General merchandise.	100.0	64.3	82.3	95.6	+16.1	100.0	78.0	82.3	88.1	+ 7.0
Hardware .....	100.0	57.7	74.7	85.0	+13.8	100.0	74.0	76.6	84.8	+10.7
Jewellery and optical goods ....	100.0	63.9	89.4	104.8	+17.1	100.0	81.9	76.8	78.1	+ 1.7
Leather and leather goods .....	100.0	72.2	88.3	92.9	+ 5.3	100.0	74.6	72.6	74.6	+ 2.7
Lumber and building materials .....	100.0	36.5	53.2	66.0	+24.1	100.0	59.3	63.2	66.9	+ 5.9
Machinery, equipment and supplies .....	100.0	36.7	56.9	66.9	+17.6	100.0	76.5	60.0	61.9	+ 3.2
Metals and metal work .....	100.0	48.5	79.1	91.2	+15.3	100.0	78.2	81.2	84.6	+ 4.2
Paper and paper products .....	100.0	76.9	89.5	94.8	+ 5.9	100.0	79.1	74.3	78.7	+ 5.9
Petroleum products .	100.0	71.0	77.5	82.2	+ 6.1	100.0	77.9	82.0	84.8	+ 3.4
Plumbing and heating equipment and supplies .....	100.0	38.0	52.1	62.6	+20.2	100.0	75.9	74.6	74.9	+ 0.4
Tobacco and confec- tionery .....	100.0	70.1	84.1	90.3	+ 7.4	100.0	74.5	78.7	83.9	+ 6.6
Waste materials ....	100.0	62.6	96.1	126.7	+31.9	100.0	75.1	91.0	102.7	+12.9
All other .....	100.0	77.8	93.0	102.1	+ 9.8	100.0	75.5	78.1	80.7	+ 3.3





Table 3.--WHOLESALESAERS PROPER - Percentage of Gross Margin to Net Sales  
for Selected Kinds of Business, 1936

Kind of Business	CANADA	Maritimes	Quebec	Ontario	Prairies	British Columbia
TOTAL .....	16.9	18.3	15.6	18.3	16.2	15.7
Amusement, photographic and sport- ing goods:						
Amusement and sporting goods ....	27.1	-	-	27.6	25.9	-
Photographic goods .....	29.4	-	-	-	-	-
Automotive:						
Automotive equipment .....	25.1	21.5	26.8	25.9	23.9	24.6
Tires .....	13.8	-	-	-	-	-
Chemicals and paints:						
Chemicals .....	17.4	-	-	-	-	-
Paints, varnishes, enamels, etc..	23.8	-	-	-	-	-
Drugs and drug sundries:						
Drugs .....	17.6	18.0	18.9	16.7	15.4	-
Drugs and allied products .....	16.2	-	-	-	-	-
Toilet articles and preparations.	33.0	-	-	-	-	-
Coal and coke:						
Wholesale dealers .....	10.5	-	7.7	12.1	11.6	-
Bulk shippers .....	7.7	-	6.4	10.5	-	-
Dry goods and apparel:						
Clothing .....	16.2	-	15.8	12.4	-	-
Furnishings .....	21.3	-	-	-	-	-
Dry goods .....	17.6	19.5	18.1	16.2	17.5	19.0
Millinery .....	21.9	-	-	-	-	-
Notions .....	25.5	-	-	-	-	-
Piece goods .....	17.7	-	-	-	-	-
Footwear .....	15.9	-	18.4	13.9	16.0	14.6
Electrical .....	21.9	-	23.4	21.6	20.2	19.5
Farm supplies:						
Seeds and bulbs .....	26.6	-	-	-	-	-
Seeds .....	23.4	-	-	-	-	-
Hay and feed .....	8.0	-	-	-	-	-
Foods:						
Groceries .....	9.4	10.7	9.2	9.3	9.1	9.2
Grocery specialties .....	12.1	12.7	17.1	9.1	14.2	11.1
Dairy and poultry products .....	8.7	11.8	6.9	12.6	11.6	16.9
Fruits and vegetables .....	11.2	13.5	9.5 <sup>(1)</sup>	11.0	11.3	14.1
Meats and meat products .....	16.0	-	-	-	-	-
Fish and sea foods .....	17.5	18.7 <sup>(2)</sup>	18.0	19.4	15.4	16.7
Furniture and house furnishings:						
House furnishings .....	25.8	-	24.9	27.6	-	-
General merchandise .....	17.7	-	18.2	18.0	-	-
Hardware .....	20.2	20.1	19.4	20.5	20.1	20.8
Jewellery and optical goods:						
Jewellery .....	26.4	-	27.0	26.2	24.9	-
Optical goods .....	40.9	-	-	-	-	-
Leather and leather goods .....	19.5	-	20.2	17.8	-	-
Lumber and building materials:						
Construction and building mater- ials (other than metal and wood)	22.9	-	25.6	-	20.3	-
Lumber and millwork .....	15.5	-	-	-	-	-
Machinery, equipment and supplies:						
Commercial equipment and supplies	37.7	-	-	-	-	-
Construction equipment and supplies .....	16.6	-	-	-	-	-
Farm machinery and equipment ....	20.0	-	-	-	-	-
Manufacturing, lumbering, mining and drilling machinery .....	21.8	-	21.2	22.6	24.4	21.0

(1) and (2): See footnotes at end of table.



Table 3.--WHOLESALESAERS PROPER - Percentage of Gross Margin to Net Sales  
for Selected Kinds of Business, 1936 (Cont'd.) -

Kind of Business	CANADA	Maritimes	quebec	Ontario	Prairies	British Columbia
Machinery, equipment and supplies (Cont'd.) -						
Professional equipment and supplies	31.0	-	-	-	-	-
Service equipment and supplies .	29.2	-	-	-	-	-
Transportation equipment and supplies .....	15.1	-	-	-	-	-
Metals and metal work .....	20.0	-	-	-	-	-
Paper and paper products .....	20.8	19.1	23.0	19.1	20.2	23.6
Petroleum products .....	27.1 <sup>(3)</sup>	31.9	28.3	30.8	21.2	23.1
Plumbing and heating equipment and supplies .....	21.1	-	19.8	23.3	19.9	-
Tobacco and confectionery:						
Tobacco and tobacco products ...	9.5	-	8.0	9.9	9.6	10.1
Confectionery and soft drinks ..	17.3	-	-	-	-	-
Waste materials .....	18.9	-	19.7	18.7	18.9	-
All other:						
Books and periodicals .....	20.3	-	-	-	-	-

(1) A considerable part of the trade in Quebec consists of bulk selling to other wholesalers.

(2) Includes a considerable amount of export business.

(3) Not including sales by head offices of large companies.





Table 4.--WHOLESALESAERS PROPER - Accounts Outstanding at End of 1936,  
by Economic Divisions and by Kinds of Business

Economic Division and Kind of Business	Net Sales, 1936	Accounts Outstanding, At End of Year	
		Amount	Per cent of sales
	\$	\$	
Maritime Provinces .....	81,212,000	12,375,000	15.2
Quebec .....	327,034,000	40,663,000	12.4
Ontario .....	431,477,000	51,680,000	12.0
Prairie Provinces .....	230,288,000	42,141,000	18.3
British Columbia .....	111,532,000	13,626,000	12.2
CANADA .....	1,181,543,000	160,485,000	13.6
Amusement, photographic and sporting goods.	3,354,000	598,000	17.8
Automotive .....	18,875,000	2,537,000	13.4
Chemicals and paints .....	10,702,000	1,016,000	9.5
Drugs and drug sundries .....	26,644,000	3,301,000	12.4
Coal and coke .....	55,748,000	8,383,000	15.0
Dry goods and apparel .....	79,122,000	16,191,000	20.5
Electrical .....	19,170,000	3,447,000	18.0
Farm supplies .....	10,483,000	895,000	8.5
Foods .....	482,819,000	38,887,000	8.1
Groceries .....	217,713,000	23,270,000	10.7
Dairy and poultry products .....	40,860,000	1,497,000	3.7
Fruits and vegetables .....	83,236,000	5,114,000	6.1
Meats and fish .....	141,010,000	9,006,000	6.4
Furniture and house furnishings .....	10,163,000	2,008,000	19.8
General merchandise .....	12,886,000	1,883,000	14.6
Hardware .....	56,075,000	11,961,000	21.3
Jewellery and optical goods .....	11,374,000	3,198,000	28.1
Leather and leather goods .....	6,854,000	1,341,000	19.6
Lumber and building materials .....	34,234,000	5,767,000	16.8
Machinery, equipment and supplies .....	39,696,000	20,773,000	52.3
Metals and metal work .....	12,821,000	2,235,000	17.4
Paper and paper products .....	21,287,000	2,914,000	13.7
Petroleum products .....	189,272,000	23,619,000	12.5
Plumbing and heating equipment and supplies	9,078,000	1,916,000	21.1
Tobacco and confectionery .....	41,403,000	4,100,000	9.9
Waste materials .....	12,824,000	1,328,000	10.4
All other .....	16,659,000	2,187,000	13.1



Table 5.--Distribution of Sales of Wholesalers Proper, 1936

Sales of Firms Reporting, 1936	Percentage of Total Sales Made to -							Sales at Retail Prices
	Manufacturers or industrial users as materials	Manufacturers or industrial users as supplies or equipment	Jobbers or other wholesalers	Chain (other than voluntary) or department stores	Other retailers, institutions or professions	Export	Other	
Meats and Meat Products, Total .....	7.2	0.2	5.7	16.3	50.9	17.7	0.7	0.6
Fruits and Vegetables, Total .....	0.2	0.4	23.2	10.3	64.7	0.8	0.1	0.3
Maritime Provinces .....	-	-	5.9	3.2	79.2	10.0	1.6	0.1
Quebec .....	0.5	-	58.1	10.5	30.3	0.2	-	0.4
Ontario .....	0.1	0.2	10.5	16.6	71.9	(a)	0.1	0.6
Prairie Provinces .....	-	-	13.4	2.1	84.5	-	-	(a)
British Columbia .....	0.3	3.2	6.7	15.0	71.5	3.3	-	-
Hardware, Total .....	8.2	16.5	4.3	1.0	62.5	(a)	1.6	5.0
Maritime Provinces .....	2.9	8.5	1.9	0.1	68.8	0.1	2.7	15.0
Quebec .....	5.0	12.3	8.0	1.3	70.5	0.1	1.0	1.8
Ontario .....	12.5	21.1	5.1	0.5	50.2	0.1	0.4	10.1
Prairie Provinces .....	0.2	4.0	2.7	1.2	91.6	-	-	0.3
British Columbia .....	20.7	32.7	4.0	1.8	34.7	-	4.5	1.6

(a) Less than 0.1 per cent.





63-D-22

MERCHANDISING FILE  
Sept 7.

CANADA

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CENSUS OF MERCHANDISING AND SERVICE ESTABLISHMENTS

MISCELLANEOUS STATISTICS

ON

WHOLESALE TRADE

1937



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DOMINION BUREAU OF STATISTICS  
INTERNAL TRADE BRANCH  
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CENSUS OF MERCHANDISING AND SERVICES

Miscellaneous Statistics on Wholesale Trade, 1937

A number of reports, compiled from data secured from the annual Census of Merchandising and Service Establishments, have been published showing the value of Canadian wholesale trade in 1937 by economic divisions and by kinds of business within each division. This bulletin presents information to show the trends in the value of stocks on hand and in the payrolls of regular wholesale establishments during the year. Tables are presented showing gross margin percentages of net sales for a number of leading kinds of business. The value of accounts outstanding on the books of wholesale firms at the end of 1937 is also shown as well as the distribution of sales for wholesalers in the petroleum products trade according to type of purchaser. The accompanying data have been collected from approximately 2,000 wholesalers representing 23 major kinds of business groups, the indexes being prepared on the base 1930 equals 100. It will be noted that wholesale sales, which had been on the increase since 1933 continued their rise in 1937 and in spite of a falling off in the last quarter of the year nevertheless recorded a gain of 14.4 per cent over the previous year. In this connection, however, due consideration should be given to the fact that the accompanying data are reported in terms of dollars and that they, therefore, reflect changes in prices as well as in physical volume of goods. According to the price indexes, prepared by the Internal Trade Branch of the Bureau of Statistics, there was a general rise in prices both in 1936 and 1937. The average weighted price index of consumers goods in 1935 was 73.6 (on the base 1926 equals 100). In 1936 this rose to 74.7 and continued its rise in 1937 to 79.5. The accompanying figures must, therefore, be interpreted with this price increase in mind.

I. Comparison of Trends in Sales, Payroll Costs and Stocks

The value of wholesale trade in Canada in 1937 increased 14.4 per cent over 1936, while salaries and wages paid to employees increased 9.2 per cent. For purposes of comparison it may be noted that the value of wholesale trade in Canada in 1936 increased 9.3 per cent over 1935, while salaries and wages paid to employees increased 5.7 per cent. The indexes of sales and payrolls, by economic divisions and kinds of business as given in Table 1, serve to show that these increases were general. Sales increases ranged from 8.7 per cent in the Prairie Provinces to 18.3 per cent in Quebec, while payroll increases varied from 7.2 per cent in the Maritime Provinces to 12.9 per cent in British Columbia. The value of stocks on hand in wholesale trading establishments was 10.2 per cent greater at the end of 1937 than at the end of 1936. The value of stocks on hand at the end of 1936 was 9.2 per cent greater than at the end of 1935. Indexes for 1937 on the base 1930 equals 100 for the three series are 98.7 for sales, 93.3 for stocks on hand, and 85.7 for salaries and wages. Comparable indexes for 1936 were 86.2 for sales, 84.7 for value of stocks on hand, and 78.5 for salaries and wages.

II. Gross Margins for Wholesale Dealers

The gross margin percentage of net sales for Canada as a whole and for all lines of trade covered in this survey averaged 16.5 in 1937 compared with 16.9 in 1936. With the exception of the Prairie Provinces, decreases were recorded in each of the economic divisions. Even in the case of the Prairie Provinces, the slight increase in 1937 was not sufficient to overcome the decrease shown by that section in the previous year. Seventeen sub-groups of wholesale trade showed increases in gross





margin percentages of net sales, twenty-nine showed decreases, while five remained unchanged. Following the pattern of the previous year, figures for regular wholesalers ranged from 7.1 per cent for dealers in hay and feed to 41.0 per cent for dealers in optical goods. Gross margin percentages for a number of other important lines of trade in the wholesale field for 1937 are as follows: (Comparative 1936 figures in brackets) Amusement and sporting goods, 29.3 (27.1) per cent; automotive equipment, 24.8 (25.1) per cent; tires, 12.3 (13.8) per cent; drugs, 17.7 (17.6) per cent; toilet articles and preparations, 35.1 (33.0) per cent; coal and coke (wholesale dealers), 11.3 (10.5) per cent; clothing, 15.5 (16.2) per cent; dry goods, 18.0 (17.6) per cent; millinery, 27.0 (21.9) per cent; footwear, 14.4 (15.9) per cent; groceries, 9.1 (9.4) per cent; fruits and vegetables, 11.3 (11.2) per cent; meats and meat products, 13.8 (16.0) per cent; house furnishings, 25.6 (25.8) per cent; hardware, 20.5 (20.2) per cent; jewellery, 26.4 (26.4) per cent; optical goods, 41.0 (40.9) per cent.

In order to compile the information contained in this report, each wholesale trading firm was asked to report the cost of merchandise purchased in 1937. This cost of merchandise purchased, when adjusted for changes in inventory value at the beginning and close of the year, gives the cost of goods sold. The cost of the goods sold when deducted from net sales gives the gross margin for the year. The value of merchandise purchased includes the invoice value plus duty, inward freight, express, truckage and other items contributing to the laid-down cost, less all returns, allowances or discounts. Operating expenses are omitted from the cost of goods purchased. Gross margins expressed as percentages of sales are given in Table 3. Dominion averages as well as regional figures are shown.

### III. Outstanding Accounts

Accounts outstanding on wholesale merchants' books at the end of 1937 totalled \$169,176,000 compared with \$160,485,000 at the end of 1936, an increase of 5.4 per cent. Accounts outstanding at the end of 1936 were 6.0 per cent greater than at the end of 1935. These figures refer to the amounts outstanding in the form of bills or accounts receivable and do not include accounts written off. They do not represent the amount of credit business transacted during the year, but represent only the amounts outstanding on December 31. From the accompanying table it will be noted that the only economic section which showed a decrease in outstanding accounts was the Prairie Provinces division. This economic division was also the only one to show a decrease in outstanding accounts at the end of the previous year. Its ratio of outstanding accounts to sales, however, still remained higher than that of the other economic divisions of Canada.

The total amount of accounts outstanding at the end of 1937 formed 12.5 per cent of the total wholesale trade of the year. Distribution of this amount by economic divisions, together with ratios that these figures form of annual sales are as follows: Maritime Provinces, \$12,823,000 or 14.0 per cent of sales; Quebec, \$42,824,000 or 11.1 per cent of sales; Ontario, \$56,427,000 or 11.4 per cent of sales; Prairie Provinces, \$41,929,000 or 16.8 per cent of sales; British Columbia, \$15,173,000 or 11.9 per cent of sales.

There is a considerable variation in the ratio of the value of outstanding accounts to annual sales according to kinds of business, ranging in 1937 from 4.1 per cent for dairy and poultry products to 38.3 per cent for machinery, equipment and supplies. At the end of the year there was \$42,585,000 owing to food wholesalers (groceries, dairy and poultry products, fruits and vegetables, meats and fish) compared with \$30,887,000 at the end of 1936, this amount formed 8.0 per cent of their annual sales compared with 8.1 per cent at the end of 1936. In the same way \$16,479,000 or 19.0 per cent of their annual sales was owing to wholesalers of dry goods and apparel compared with \$16,191,000 or 20.5 per cent the previous year. There was \$26,677,000 or 12.2 per cent of their annual sales owing to wholesale dealers in petroleum products compared with \$23,619,000 or 12.5 per cent of sales the previous year.



IV. Distribution of Sales of Marketers of Petroleum Products

The channels through which marketers of petroleum products distribute their goods are shown in Table 5. From this table it will be seen that 53.4 per cent of the total sales of marketers of petroleum products were made to retailers (including company-owned filling stations) in 1937; 17.2 per cent of total sales were made to jobbers; 13.6 per cent to other wholesalers.





Table 1.--WHOLESALESAERS PROPER - Indexes of Sales and Payrolls, by Economic Divisions and Kinds of Business, for Firms Furnishing Information for 1930, 1933, 1936 and 1937

	Indexes of Total Net Sales				Per cent change, 1937/36	Indexes of Salaries and Wages				Per cent change, 1937/36
	1930	1933	1936	1937		1930	1933	1936	1937	
Maritime Provinces.....	100.0	67.9	88.0	99.3	+ 12.8	100.0	71.7	78.9	84.6	+ 7.2
Quebec.....	100.0	65.9	84.7	100.2	+ 18.3	100.0	63.4	73.1	79.5	+ 8.8
Ontario.....	100.0	68.9	91.5	105.1	+ 14.9	100.0	74.2	85.2	93.6	+ 9.9
Prairie Provinces .....	100.0	60.6	79.8	86.7	+ 8.7	100.0	63.8	73.6	79.0	+ 7.3
British Columbia.....	100.0	63.5	84.9	97.2	+ 14.5	100.0	66.0	85.5	96.5	+ 12.9
CANADA.....	100.0	65.7	86.2	98.7	+ 14.4	100.0	67.7	78.5	85.7	+ 9.2
Amusement, photographic and sporting goods.....	100.0	57.6	78.4	90.3	+ 15.2	100.0	77.1	77.9	90.9	+ 16.7
Automotive.....	100.0	64.2	89.9	101.3	+ 12.6	100.0	71.2	89.2	100.6	+ 12.8
Chemicals and paints.....	100.0	92.3	127.6	139.4	+ 9.3	100.0	86.4	111.6	117.5	+ 5.3
Drugs and drug sundries..	100.0	79.1	95.2	105.7	+ 10.9	100.0	73.3	80.3	88.0	+ 9.6
Coal and coke.....	100.0	85.3	110.9	119.1	+ 7.3	100.0	92.8	105.1	99.6	- 5.2
Dry goods and apparel....	100.0	62.9	77.3	84.8	+ 9.7	100.0	63.7	66.2	71.5	+ 8.0
Electrical.....	100.0	43.4	83.4	112.2	+ 34.5	100.0	55.2	71.5	85.0	+ 18.9
Farm supplies.....	100.0	54.4	65.4	93.3	+ 42.7	100.0	82.3	79.7	86.7	+ 8.8
Foodstuffs.....	100.0	69.8	89.3	98.7	+ 10.6	100.0	75.8	85.2	91.2	+ 7.0
Furniture and house furnishings.....	100.0	53.5	74.6	89.9	+ 20.6	100.0	53.7	60.0	67.8	+ 13.0
General merchandise.....	100.0	64.3	95.6	111.5	+ 16.6	100.0	64.6	80.5	82.2	+ 2.1
Hardware.....	100.0	57.7	85.0	100.3	+ 17.9	100.0	64.2	78.4	87.4	+ 11.5
Jewellery and optical goods.....	100.0	63.9	104.8	124.9	+ 19.2	100.0	60.8	80.0	95.0	+ 18.8
Leather and leather goods	100.0	72.2	92.9	107.8	+ 16.1	100.0	75.4	91.5	99.2	+ 8.4
Lumber and building materials.....	100.0	36.5	66.0	80.9	+ 22.6	100.0	40.1	52.7	60.5	+ 14.8
Machinery, equipment and supplies.....	100.0	36.7	66.9	91.2	+ 36.3	100.0	39.3	51.2	58.3	+ 13.9
Metals and metal work....	100.0	48.5	91.2	127.0	+ 39.3	100.0	54.9	79.6	93.0	+ 16.8
Paper and paper products..	100.0	76.9	94.8	107.3	+ 13.2	100.0	74.4	86.4	93.6	+ 8.3
Petroleum products.....	100.0	71.0	82.2	94.9	+ 15.4	100.0	78.8	88.4	95.7	+ 8.3
Pumping and heating equipment and supplies..	100.0	38.0	62.6	80.7	+ 28.9	100.0	48.5	60.3	67.2	+ 11.4
Tobacco and confectionery	100.0	70.1	90.3	102.8	+ 13.9	100.0	78.6	89.8	98.1	+ 9.2
Waste material.....	100.0	62.6	126.7	147.6	+ 16.5	100.0	75.1	95.8	126.7	+ 32.3
All other.....	100.0	77.8	102.1	118.4	+ 16.0	100.0	71.2	89.0	96.7	+ 8.7



Table 2.--WHOLESALE PROPER - Indexes of Sales and Stocks on Hand, by Economic Divisions  
and Kinds of Business, for Firms Furnishing Information for 1930,  
1933, 1936 and 1937

	Indexes of Total Net Sales				Per cent change, 1937/36	Indexes of Stocks on Hand				Per cent change, 1937/36
	1930	1933	1936	1937		1930	1933	1936	1937	
Maritime Provinces..	100.0	67.9	88.0	99.3	+ 12.8	100.0	87.2	92.9	100.5	+ 8.2
Quebec.....	100.0	65.9	84.7	100.2	+ 18.3	100.0	73.4	84.8	94.1	+ 11.0
Ontario.....	100.0	68.9	91.5	105.1	+ 14.9	100.0	74.9	87.8	100.4	+ 14.4
Prairie Provinces...	100.0	60.6	79.8	86.7	+ 8.7	100.0	71.6	75.9	77.3	+ 1.8
British Columbia....	100.0	63.5	84.9	97.2	+ 14.5	100.0	82.0	93.6	105.0	+ 12.2
CANADA....	100.0	65.7	86.2	98.7	+ 14.4	100.0	74.9	84.7	93.3	+ 10.2
Amusement, photo- graphic and sport- ing goods.....	100.0	57.6	78.4	90.3	+ 15.2	100.0	78.0	85.3	98.5	+ 15.5
Automotive.....	100.0	64.2	89.9	101.3	+ 12.6	100.0	81.4	89.5	97.4	+ 8.8
Chemicals and paints	100.0	92.3	127.6	139.4	+ 9.3	100.0	118.3	140.1	160.6	+ 14.6
Rugs and drug										
Sundries.....	100.0	79.1	95.2	105.7	+ 10.9	100.0	78.9	83.2	85.8	+ 3.1
Coal and coke.....	100.0	85.3	110.9	119.1	+ 7.3	100.0	76.1	91.9	117.0	+ 27.3
Dry goods and										
Apparel.....	100.0	62.9	77.3	84.8	+ 9.7	100.0	63.9	72.2	82.0	+ 13.6
Electrical.....	100.0	43.4	83.4	112.2	+ 34.5	100.0	74.1	94.2	103.9	+ 10.3
Farm supplies.....	100.0	54.4	65.4	93.3	+ 42.7	100.0	76.8	124.4	125.6	+ 1.0
Food.....	100.0	69.8	89.3	98.7	+ 10.6	100.0	79.7	102.4	107.5	+ 5.0
Groceries.....	100.0	82.4	97.3	105.2	+ 8.2	100.0	83.6	99.7	102.0	+ 2.3
Dairy and poultry products.....	100.0	66.0	83.8	99.8	+ 19.1	100.0	68.5	91.6	91.1	- 0.5
Fruits and										
Vegetables.....	100.0	63.7	84.0	92.7	+ 10.4	100.0	83.4	119.8	121.2	+ 1.2
Meats and fish....	100.0	57.9	83.4	93.3	+ 11.9	100.0	70.1	100.7	110.6	+ 9.8
Furniture and house furnishings.....	100.0	53.5	74.6	89.9	+ 20.6	100.0	53.2	71.2	85.4	+ 19.9
General merchandise.	100.0	64.3	95.6	111.5	+ 16.6	100.0	78.0	88.1	99.2	+ 12.6
Hardware.....	100.0	57.7	85.0	100.3	+ 17.9	100.0	74.0	84.8	95.8	+ 13.0
Jewellery and										
Optical goods.....	100.0	63.9	104.8	124.9	+ 19.2	100.0	81.9	78.1	89.3	+ 14.3
Leather and leather goods.....	100.0	72.2	92.9	107.8	+ 16.1	100.0	74.6	74.6	93.1	+ 24.8
Timber and building materials.....	100.0	36.5	66.0	80.9	+ 22.6	100.0	59.3	66.9	85.9	+ 28.4
Machinery, equipment and supplies.....	100.0	36.7	66.9	91.2	+ 36.3	100.0	76.5	61.9	64.9	+ 4.8
Metals and metal work.....	100.0	48.5	91.2	127.0	+ 39.3	100.0	78.2	84.6	112.7	+ 33.2
Paper and paper products.....	100.0	76.9	94.8	107.3	+ 13.2	100.0	79.1	78.7	85.2	+ 8.3
Petroleum products..	100.0	71.0	82.2	94.9	+ 15.4	100.0	77.9	84.8	90.3	+ 6.5
Plumbing and heating equipment and supplies.....	100.0	38.0	62.6	80.7	+ 28.9	100.0	75.9	74.9	86.9	+ 16.0
Tobacco and confec- tionery.....	100.0	70.1	90.3	102.8	+ 13.9	100.0	74.5	83.9	89.2	+ 6.3
Waste materials.....	100.0	62.6	126.7	147.6	+ 16.5	100.0	75.1	102.7	108.9	+ 6.0
All other.....	100.0	77.8	102.1	118.4	+ 16.0	100.0	75.5	80.7	99.4	+ 23.2





Table 3.--WHOLESALESAERS PROPER - Percentage of Gross Margin to Net Sales  
for Selected Kinds of Business, 1936 and 1937

Kind of Business	1936		Maritime	1937			British Columbia
	CANADA	CANADA		Quebec	Ontario	Prairies	
TOTAL.....	16.9	16.5	17.5	15.3	17.8	16.4	14.7
Amusement, photographic and sporting goods:							
Amusement and sporting goods.....	27.1	29.3	-	27.5	31.0	-	-
Photographic goods.....	29.4	25.7	-	-	-	-	-
Automotive:							
Automotive equipment...	25.1	24.8	21.2	26.9	26.7	23.5	23.5
Tires.....	13.8	12.3	-	-	-	-	-
Chemicals and paints:							
Chemicals.....	17.4	16.7	-	-	-	-	-
Paints, varnishes and enamels, etc.....	23.8	27.4	-	-	-	-	-
Drugs and drug sundries:							
Drugs.....	17.6	17.7	16.9	19.4	17.4	15.5	-
Drugs and allied products.....	16.2	15.2	-	-	-	-	-
Toilet articles and preparations.....	33.0	35.1	-	-	-	-	-
Coal and coke:							
Wholesale dealers.....	10.5	11.3	-	9.7	12.2	11.9	-
Bulk shippers.....	7.7	7.5	-	6.8	9.1	-	-
Dry goods and apparel:							
Clothing.....	16.2	15.5	-	14.7	11.2	-	-
Furnishings.....	21.3	18.9	-	-	-	-	-
Dry goods.....	17.6	18.0	19.8	18.1	17.1	17.9	19.9
Millinery.....	21.9	27.0	-	-	-	-	-
Notions.....	25.5	25.4	-	-	-	-	-
Piece goods.....	17.7	16.5	-	-	-	-	-
Footwear.....	15.9	14.4	-	15.9	12.8	18.1	14.6
Electrical.....	21.9	19.3	-	24.1	15.6	19.8	19.4
Farm supplies:							
Seeds and bulbs.....	26.6	20.0	-	-	-	-	-
Seeds.....	23.4	21.8	-	-	-	-	-
Hay and feed.....	8.0	7.1	-	-	-	-	-
Foods:							
Groceries.....	9.4	9.1	10.9	9.2	9.2	9.4	-
Grocery specialties....	12.1	11.3	12.8	15.0	9.3	10.7	10.4
Dairy and poultry products.....	8.7	10.1	9.3	9.1	13.4	9.8	14.9
Fruits and vegetables..	11.2	11.3	12.6	10.8(1)	10.4	11.8	12.7
Meats and meat products	16.0	13.8	19.7	12.2	13.7	14.5	12.8
Fish and sea foods.....	17.5	18.1	18.9(2)	15.9	22.5	15.0	18.8
Furniture and house furnishings:							
Furniture.....	-	-	-	-	-	-	-
House furnishings.....	25.8	25.6	-	24.3	28.6	-	-
General merchandise.....	17.7	17.7	-	18.1	18.0	-	-
Hardware.....	20.2	20.5	20.5	18.3	20.9	21.3	21.7
Jewellery and optical goods:							
Jewellery.....	26.4	26.4	-	28.0	25.8	25.3	-
Optical goods.....	40.9	41.0	-	-	-	-	-
Leather and leather goods.....	19.5	17.3	-	14.7	15.2	-	-

(1) and (2): See footnotes at end of table.



Table 3.--WHOLESALEERS PROPER - Percentage of Gross Margin to Net Sales  
for Selected Kinds of Business, 1936 and 1937 (Contd.)

Kind of Business	1936	1937					
	CANADA	CANADA	Maritime	Quebec	Ontario	Prairies	British Columbia
Lumber and building materials:							
Construction and building materials (other than metal and wood).....	22.9	24.0	-	22.0	29.5	-	-
Lumber and millwork....	15.5	15.6	-	-	-	-	-
Machinery, equipment and supplies:							
Commercial equipment and supplies.....	37.7	35.4	-	-	-	-	-
Construction equipment and supplies.....	16.6	17.0	-	-	-	-	-
Farm machinery and equipment.....	20.0	29.9	-	-	-	-	-
Manufacturing, lumbering, mining and drilling machinery.....	21.8	20.8	-	21.5	21.0	19.0	18.5
Professional equipment and supplies.....	31.0	30.6	-	-	-	-	-
Service equipment and supplies.....	29.2	27.0	-	-	-	-	-
Transportation equipment and supplies.....	15.1	13.5	-	-	-	-	-
Metals and metal work....	20.0	19.5	-	-	-	-	-
Paper and paper products.....	20.8	20.8	19.4	22.3	18.9	22.7	23.8
Petroleum products.....	27.1(3)	25.8(3)	27.4	25.0	29.8	20.8	21.9
Lumbering and heating equipment and supplies.	21.1	21.0	-	15.4	29.2	21.4	-
Tobacco and confectionery:							
Tobacco and tobacco products.....	9.5	9.7	-	9.7	9.6	9.5	9.7
Confectionery and soft drinks.....	17.3	16.6	-	-	-	-	-
Plastic materials.....	18.9	15.4	-	15.8	15.8	11.2	-
All other:							
Books and periodicals..	20.3	21.3	-	-	-	-	-

- 1) A considerable part of the trade in Quebec consists of bulk selling to other wholesalers.
- 2) Includes a considerable amount of export business.
- 3) Not including sales by head offices of large companies.





Table 4.--WHOLESALEERS PROPER - Accounts Outstanding at End of 1937.  
by Economic Divisions and by Kinds of Business

Economic Division and Kind of Business	Net Sales, 1937.	Accounts Outstanding, At End of Year	
		Amount	Per Cent of sales
	\$	\$	
Maritime Provinces.....	91,629,000	12,823,000	14.0
Quebec.....	386,953,000	42,824,000	11.1
Ontario.....	495,682,000	56,427,000	11.4
Prarie Provinces.....	250,228,000	41,929,000	16.8
British Columbia.....	127,720,000	15,173,000	11.9
CANADA.....	1,352,212,000	169,176,000	12.5
Amusement, photographic and sporting goods...	3,865,000	628,000	16.2
Automotive.....	21,256,000	3,009,000	14.2
Chemicals and paints.....	11,695,000	938,000	8.0
Drugs and drug sundries.....	29,554,000	3,290,000	11.1
Coal and coke.....	59,836,000	8,158,000	13.6
Dry goods and apparel.....	86,822,000	16,479,000	19.0
Electrical.....	25,775,000	4,094,000	15.9
Farm supplies.....	14,955,000	977,000	6.5
Foods.....	533,948,000	42,585,000	8.0
Groceries.....	235,515,000	25,093,000	10.7
Dairy and poultry products.....	48,658,000	2,011,000	4.1
Fruits and vegetables.....	91,916,000	5,328,000	5.8
Meats and fish.....	157,859,000	10,153,000	6.4
Furniture and house furnishings.....	12,255,000	2,074,000	16.9
General merchandise.....	15,023,000	1,929,000	12.8
Hardware.....	66,118,000	12,004,000	18.2
Jewellery and optical goods.....	13,561,000	3,660,000	27.0
Leather and leather goods.....	7,956,000	1,301,000	16.4
Lumber and building materials.....	41,982,000	5,903,000	14.1
Machinery, equipment and supplies.....	54,101,000	20,743,000	38.3
Metals and metal work.....	17,861,000	2,219,000	12.4
Paper and paper products.....	24,103,000	3,014,000	12.5
Petroleum products.....	218,419,000	26,677,000	12.2
Plumbing and heating equipment and supplies..	11,704,000	1,877,000	16.0
Tobacco and confectionery.....	47,167,000	4,419,000	9.4
Waste materials.....	14,936,000	850,000	5.7
All other.....	19,320,000	2,348,000	12.2



Table 5.--Distribution of Sales of Marketers(1) of Petroleum Products, 1937

Economic Division	Sales of firms reporting, 1937 \$	Percentage of Sales to -						Export(3) Sales	Other p.c.
		Sales to jobbers p.c.	Sales(2) to retailers p.c.	Sales to farmers and other primary producers p.c.	other whole-sale sales p.c.	Sales at retail prices p.c.			
Canada, Total.....	216,936,500	17.2	53.4	9.0	13.6	4.2	2.1	0.5	
Maritime Provinces.....	18,937,700	17.3	58.5	9.2	7.4	4.4	2.4	0.8	
Quebec.....	39,569,400	20.5	51.8	2.8	16.0	6.3	2.1	0.5	
Ontario.....	86,893,600	16.6	58.7	3.6	13.7	4.0	3.0	0.4	
Prairie Provinces.....	48,790,700	14.8	52.2	25.9	5.5	0.5	0.8	0.3	
British Columbia.....	22,795,100	18.9	34.3	4.1	31.3	9.3	1.1	1.0	

(1) Includes marketing organizations of refining companies as well as jobbers.

(2) Includes company-owned filling stations.

(3) Export sales are attributed to offices reporting such sales.



63-D-22

C A N A D A

DOMINION BUREAU OF STATISTICS

CENSUS OF MERCHANDISING AND SERVICE ESTABLISHMENTS

MISCELLANEOUS STATISTICS

ON

WHOLESALE TRADE

1938

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Published by Authority of the HON. W.D. EULER, M.P.,  
Minister of Trade and Commerce.

+ + +

OTTAWA

1940

Price 10 cents





Published by Authority of the HON. W.D. EULER, M.P.,  
Minister of Trade and Commerce

DEPARTMENT OF TRADE AND COMMERCE  
DOMINION BUREAU OF STATISTICS  
INTERNAL TRADE BRANCH  
OTTAWA, CANADA

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Dominion Statistician:	R.H. Coats, LL.D., F.R.S.C., F.S.S., (Hon.)
Chief, Internal Trade Branch:	Herbert Marshall, B.A., F.S.S.
Statistician:	A.C. Steedman, B.A.

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CENSUS OF MERCHANDISING AND SERVICES

Miscellaneous Statistics on Wholesale Trade, 1938

The annual report for 1938 showing total estimated sales for various lines of wholesale trade for Canada and the several provinces has already been published.<sup>(1)</sup> The present bulletin presents results of compilations made from supplementary data secured in connection with the annual survey of wholesale trade and deals with salaries and wages, stocks on hand and accounts receivable at the end of the year.

Sales of wholesale trading establishments averaged 4.2 per cent lower in 1938 than in the preceding year, all regions excepting only the Prairie Provinces reporting a decline. Sales in the Prairie Provinces were up by 3 per cent while the following decreases were reported: British Columbia, 4 per cent; Ontario, 5 per cent; Maritime Provinces, 5 per cent and Quebec, 7 per cent.

Evidence that wholesalers were maintaining careful check on their inventory requirements is reflected in the fact that stocks on hand at the end of 1938 were lower than on the corresponding date at the close of 1937 by approximately the same percentage as the decline in annual sales. Inventories at the close of 1938 averaged 5.3 per cent lower than at the end of 1937. This decline in stocks on hand extended to all regions of the country and was found to exist in results for practically all individual lines of business for which separate figures are compiled.

Accounts outstanding on the books of wholesale merchants totalled \$164,443,000 at the end of 1938, down 2.8 per cent from the amount recorded at the close of the preceding year. Ontario reported a decrease of 8 per cent; British Columbia, 2 per cent and Quebec, 2 per cent. The Maritime and Prairie Provinces both reported increases in value of receivables amounting to 5 per cent and 1 per cent respectively. The slight increase in the Prairie Provinces may be attributed to the gain in total annual business of 3 per cent over the preceding year. The 5 per cent increase in receivables in the Maritimes, when associated with the 5 per cent decrease in sales in this region indicates an increase in the proportion of business transacted on a credit basis, a lengthening of the average length of period over which accounts were allowed to run or a combination of these two factors.

Salaries and wages paid to employees in wholesale trading establishments were well maintained in 1938, the annual payroll exceeding by 4.6 per cent the amount recorded for 1937. All regions and practically all lines of business shared in the increase, percentage increases for the various economic divisions being as follows: Maritime Provinces, 3 per cent; Quebec, 2 per cent; Ontario, 4 per cent; Prairie Provinces, 10 per cent; British Columbia, 5 per cent.

Information regarding the channels through which marketers of petroleum products distribute their goods is secured in connection with these annual surveys. Results for 1938 indicate the following percentage distribution: sales to jobbers, 16 per cent; sales to retailers, 52 per cent; sales to farmers and other primary producers, 10 per cent; other wholesale sales, 16 per cent; sales at retail prices, 3 per cent; export sales, 2 per cent; other sales, 1 per cent.

(1) Wholesale Trade in Canada and the Provinces, 1938. Price, 10 cents.



Table 1.--WHOLESALE PROPER - Indexes of Sales and Payrolls, by Economic

Divisions and Kinds of Business, for Firms Furnishing Information

for 1930, 1933, 1937 and 1938

	Indexes of Total Net Sales				Per cent change, 1938/37	Indexes of Salaries and Wages				Per cent change, 1938/37
	1930	1933	1937	1938		1930	1933	1937	1938	
Maritime Provinces.....	100.0	67.9	99.3	93.9	- 5.4	100.0	71.7	84.6	86.7	+ 2.5
Quebec .....	100.0	65.9	100.2	93.1	- 7.1	100.1	63.4	79.5	81.3	+ 2.3
Ontario .....	100.0	68.9	105.1	99.4	- 5.4	100.0	74.2	93.6	97.2	+ 3.8
Prairie Provinces .....	100.0	60.6	86.7	89.3	+ 3.0	100.0	63.8	79.0	86.5	+ 9.5
British Columbia .....	100.0	63.5	97.2	93.8	- 3.5	100.0	66.0	96.5	101.4	+ 5.1
CANADA .....	100.0	65.7	98.7	94.6	- 4.2	100.0	67.7	85.7	89.6	+ 4.6
Amusement, photographic and sporting goods ...	100.0	57.6	90.3	99.4	+ 10.0	100.0	77.1	90.9	106.5	+ 17.2
Automotive .....	100.0	64.2	101.3	106.8	+ 5.5	100.0	71.2	100.6	106.3	+ 5.7
Chemicals and paints ..	100.0	92.3	139.4	125.8	- 9.8	100.0	86.4	117.5	120.9	+ 2.9
Drugs and drug sundries	100.0	79.1	105.7	106.0	+ 0.3	100.0	73.3	88.0	92.1	+ 4.7
Coal and coke .....	100.0	85.3	119.1	108.4	- 9.0	100.0	92.8	99.6	97.8	- 1.8
Dry goods and apparel..	100.0	62.9	84.8	76.0	- 10.4	100.0	63.7	71.5	70.7	- 1.1
Electrical .....	100.0	43.4	112.2	108.8	- 3.0	100.0	55.2	85.0	91.6	+ 7.8
Farm supplies .....	100.0	54.4	93.3	82.4	- 11.7	100.0	82.3	86.7	86.2	- 0.6
Foods .....	100.0	69.8	98.7	95.3	- 3.5	100.0	75.8	91.2	95.4	+ 4.6
Furniture and house furnishings .....	100.0	53.5	89.9	83.0	- 7.6	100.0	53.7	67.8	67.7	- 0.1
General merchandise ...	100.0	64.3	111.5	109.8	- 1.5	100.0	64.6	82.2	86.6	+ 5.4
Hardware .....	100.0	57.7	100.3	93.8	- 6.5	100.0	64.2	87.4	91.4	+ 4.6
Jewellery and optical goods .....	100.0	63.9	124.9	117.7	- 5.7	100.0	60.8	95.0	101.7	+ 7.1
Leather and leather goods .....	100.0	72.2	107.8	89.7	- 16.8	100.0	75.4	99.2	98.9	- 0.3
Lumber and building materials .....	100.0	36.5	80.9	69.6	- 14.0	100.0	40.1	60.5	62.7	+ 3.6
Machinery, equipment and supplies .....	100.0	36.7	91.2	87.1	- 4.5	100.0	39.3	58.3	61.2	+ 5.0
Metals and metal work..	100.0	48.5	127.0	97.6	- 23.1	100.0	54.9	93.0	103.9	+ 11.7
Paper and paper products .....	100.0	76.9	107.3	105.6	- 1.6	100.0	74.4	93.6	96.3	+ 2.9
Petroleum products ....	100.0	71.0	94.9	97.2	+ 2.4	100.0	78.8	95.7	103.1	+ 7.7
Plumbing and heating equipment and supplies	100.0	38.0	80.7	73.3	- 9.1	100.0	48.5	67.2	72.7	+ 8.2
Tobacco and confectionery .....	100.0	70.1	102.8	107.4	+ 4.4	100.0	78.6	98.1	104.8	+ 6.8
Waste material .....	100.0	62.6	147.6	86.6	- 41.4	100.0	75.1	126.7	105.2	- 17.0
All other .....	100.0	77.8	118.4	113.6	- 4.1	100.0	71.2	96.7	98.9	+ 2.3

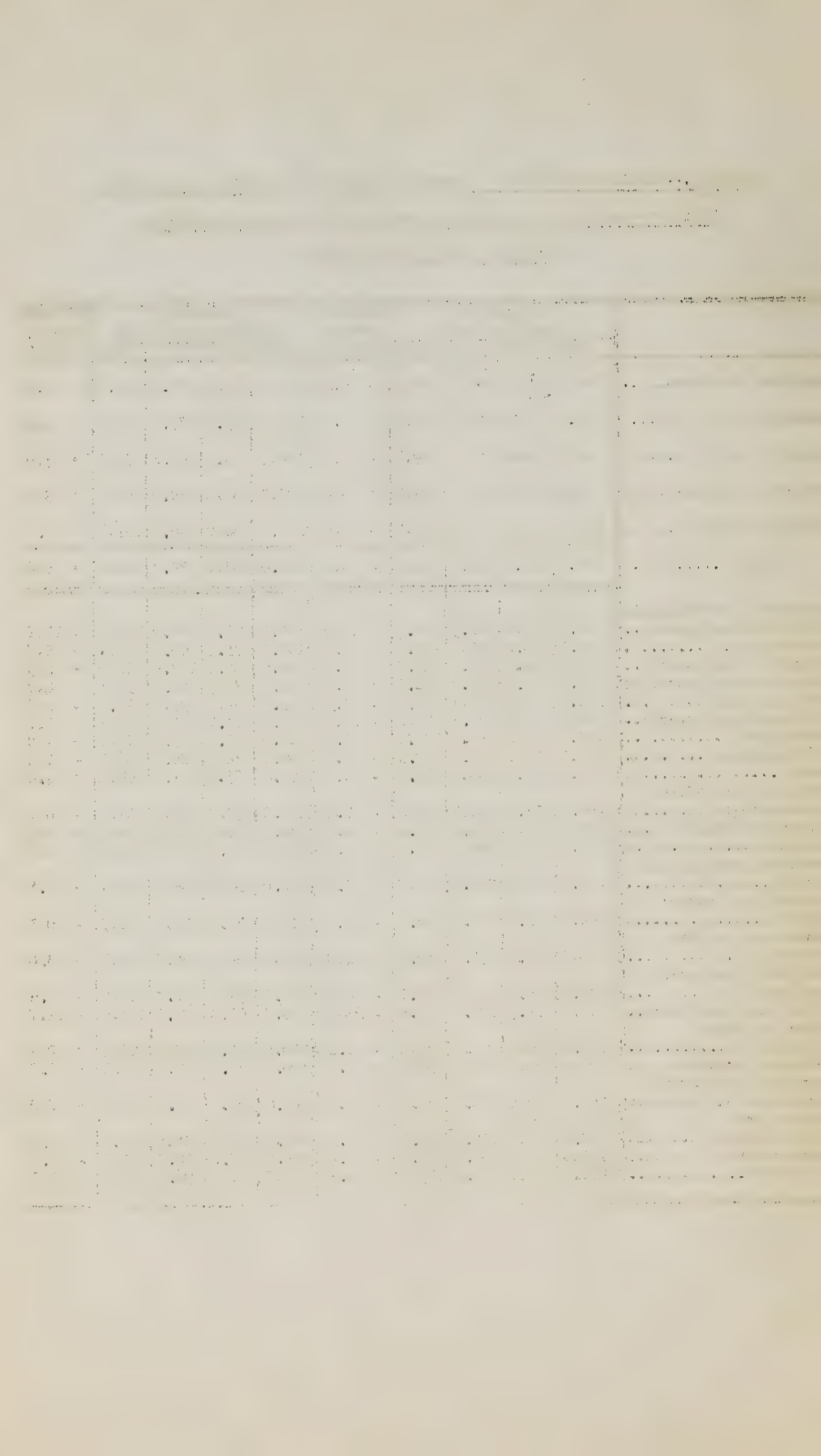




Table 2.--WHOLESALESAERS PROPER - Indexes of Sales and Stocks on Hand, by Economic Divisions  
and Kinds of Business, for Firms Furnishing Information  
for 1930, 1933, 1937 and 1938

	Indexes of Total Net Sales				Per cent change, 1938/37	Indexes of Stocks on Hand				Per cent change, 1938/37
	1930	1933	1937	1938		1930	1933	1937	1938	
Maritime Provinces....	100.0	67.9	99.3	93.9	- 5.4	100.0	87.2	100.5	94.2	- 6.3
Quebec.....	100.0	65.9	100.2	93.1	- 7.1	100.0	73.4	94.1	92.6	- 1.6
Ontario.....	100.0	68.9	105.1	99.4	- 5.4	100.0	74.9	100.4	96.2	- 4.2
Prairie Provinces....	100.0	60.6	86.7	89.3	+ 3.0	100.0	71.6	77.3	73.3	- 5.2
British Columbia.....	100.0	63.5	97.2	93.8	- 3.5	100.0	82.0	105.0	98.4	- 6.3
CANADA.....	100.0	65.7	98.7	94.6	- 4.2	100.0	74.9	93.3	88.4	- 5.3
Amusement, photograph- ic and sporting goods	100.0	57.6	90.3	99.4	+ 10.0	100.0	78.0	98.5	99.8	+ 1.3
Automotive.....	100.0	64.2	101.3	106.8	+ 5.5	100.0	81.4	97.4	103.0	+ 5.7
Chemicals and paints..	100.0	92.3	139.4	125.8	- 9.8	100.0	118.3	160.6	155.8	- 3.0
Drugs and drug sundries .....	100.0	79.1	105.7	106.0	+ 0.3	100.0	78.9	85.8	83.9	- 2.2
Coal and coke .....	100.0	85.3	119.1	108.4	- 9.0	100.0	76.1	117.0	100.7	- 13.9
Dry goods and apparel.	100.0	62.9	84.8	76.0	- 10.4	100.0	63.9	82.0	80.5	- 1.8
Electrical.....	100.0	43.4	112.2	108.8	- 3.0	100.0	74.1	103.9	103.9	(a)
Farm supplies .....	100.0	54.4	93.3	82.4	- 11.7	100.0	76.8	125.6	101.2	- 19.4
Foodst.....	100.0	69.8	98.7	95.3	+ 3.5	100.0	79.7	107.5	96.7	+ 0.0
Groceries.....	100.0	82.4	105.2	103.1	- 2.0	100.0	83.6	102.0	90.6	- 11.2
Dairy and poultry products.....	100.0	66.0	99.8	90.1	- 9.7	100.0	68.5	91.1	105.9	+ 16.2
Fruits and vegetables	100.0	63.7	92.7	88.5	- 4.6	100.0	83.4	121.2	108.6	- 10.4
Meats and fish.....	100.0	57.9	93.3	90.3	- 3.2	100.0	70.1	110.6	99.1	- 10.4
Furniture and house furnishings.....	100.0	53.5	89.9	83.0	- 7.6	100.0	53.2	85.4	83.8	- 1.9
General merchandise..	100.0	64.3	111.5	109.8	- 1.5	100.0	78.0	99.2	94.3	- 4.9
Hardware.....	100.0	57.7	100.3	93.8	- 6.5	100.0	74.0	95.8	89.5	- 6.6
Jewellery and optical goods.....	100.0	63.9	124.9	117.7	- 5.7	100.0	81.9	89.3	91.4	+ 2.4
Leather and leather goods.....	100.0	72.2	107.8	89.7	- 16.8	100.0	74.6	93.1	79.9	- 14.2
Lumber and building materials.....	100.0	36.5	80.9	69.6	- 14.0	100.0	59.3	85.9	83.6	- 2.7
Machinery, equipment and supplies.....	100.0	36.7	91.2	87.1	- 4.5	100.0	76.5	64.9	67.6	+ 4.2
Metals and metal work.	100.0	48.5	127.0	97.6	- 23.1	100.0	78.2	112.7	99.3	- 11.9
Paper and paper products.....	100.0	76.9	107.3	105.6	- 1.6	100.0	79.1	85.2	80.4	- 5.6
Petroleum products....	100.0	71.0	94.9	97.2	+ 2.4	100.0	77.9	90.3	89.8	- 0.6
Plumbing and heating equipment and supplies.....	100.0	38.0	80.7	73.3	- 9.1	100.0	75.9	86.9	76.6	- 11.9
Tobacco and confectionery.....	100.0	70.1	102.8	107.4	+ 4.4	100.0	74.5	89.2	88.4	- 0.9
Waste materials.....	100.0	62.6	147.6	86.6	- 41.4	100.0	75.1	108.9	123.5	+ 13.4
All other.....	100.0	77.8	118.4	113.6	- 4.1	100.0	75.5	99.4	96.8	- 2.6

(a) No change.

THE  
OFFICE OF THE  
SECRETARY OF THE  
NAVY  
WASHINGTON, D. C.

TO THE SECRETARY OF THE NAVY  
FROM THE SECRETARY OF THE ARMY  
SUBJECT: [Illegible]

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Table 3.--WHOLESALESAERS PROPER - Accounts Outstanding at End of 1938,  
by Economic Divisions and by Kinds of Business

Economic Division and Kind of Business	Net Sales, 1938	Accounts Outstanding, At End of Year	
		Amount	Per cent of sales
	\$	\$	
Maritime Provinces.....	86,691,000	13,502,000	15.6
Quebec.....	359,637,000	42,069,000	11.7
Ontario.....	468,781,000	51,881,000	11.1
Prairie Provinces.....	257,621,000	42,161,000	16.4
British Columbia.....	123,239,000	14,830,000	12.0
CANADA.....	1,295,969,000	164,443,000	12.7
Amusement, photographic and sporting goods...	4,251,000	689,000	16.2
Automotive.....	22,426,000	3,683,000	16.4
Chemicals and paints.....	10,554,000	964,000	9.1
Drugs and drug sundries.....	29,645,000	3,555,000	12.0
Coal and coke.....	54,449,000	8,412,000	15.4
Dry goods and apparel.....	77,793,000	16,073,000	20.7
Electrical.....	25,001,000	4,130,000	16.5
Farm supplies.....	13,207,000	955,000	7.2
Foods.....	515,146,000	41,163,000	8.0
Groceries.....	230,748,000	24,242,000	10.5
Dairy and poultry products.....	43,928,000	1,676,000	3.8
Fruits and vegetables.....	87,723,000	5,621,000	6.4
Meats and fish.....	152,747,000	9,624,000	6.3
Furniture and house furnishings.....	11,319,000	1,987,000	17.6
General merchandise.....	14,801,000	2,220,000	15.0
Hardware.....	61,852,000	11,662,000	18.9
Jewellery and optical goods.....	12,782,000	3,773,000	29.5
Leather and leather goods.....	6,620,000	1,181,000	17.8
Lumber and building materials.....	36,114,000	5,523,000	15.3
Machinery, equipment and supplies.....	51,678,000	19,942,000	38.6
Metals and metal work.....	13,728,000	1,732,000	12.6
Paper and paper products.....	23,715,000	3,116,000	13.1
Petroleum products.....	223,711,000	24,149,000	10.8
Plumbing and heating equipment and supplies..	10,638,000	1,767,000	16.6
Tobacco and confectionery.....	49,247,000	4,515,000	9.2
Waste materials.....	8,758,000	936,000	10.7
All other.....	18,534,000	2,316,000	12.5



Table 4.--Distribution of Sales of Marketers(1) of Petroleum Products, 1938

Economic Division	Sales of firms reporting, 1938 \$	Percentage of Sales to -						
		Sales to jobbers p.c.	Sales(2) to retailers p.c.	Sales to farmers and other primary producers p.c.	Other whole-sale sales p.c.	Sales at retail prices p.c.	Export(3) Sales p.c.	Other p.c.
Canada, Total.....	221,348,000	16.4	51.4	9.9	16.3	3.4	1.8	0.8
Maritime Provinces.....	17,239,200	15.4	47.7	8.0	24.2	2.9	1.1	0.7
Quebec.....	41,075,400	15.1	49.2	2.7	26.7	4.3	1.3	0.7
Ontario.....	86,329,300	17.9	57.7	4.1	13.6	3.4	2.8	0.5
Prairie Provinces.....	53,594,200	15.0	49.6	26.2	7.2	0.6	0.9	0.5
British Columbia.....	23,109,900	17.4	38.9	7.6	22.8	8.8	1.3	3.2

- (1) Includes marketing organizations of refining companies as well as jobbers.  
(2) Includes company-owned filling stations.  
(3) Export sales are attributed to offices reporting such sales.





3-D-22

MERCHANDISING FILE  
DEPT. OF POLITICAL SCIENCE  
UNIVERSITY OF TORONTO

CANADA  
DOMINION BUREAU OF STATISTICS  
CENSUS OF MERCHANDISING AND SERVICE ESTABLISHMENTS

MISCELLANEOUS STATISTICS  
ON  
WHOLESALE TRADE  
1939

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Published by Authority of the Hon. James A. MacKinnon, M.P.,  
Minister of Trade and Commerce.

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OTTAWA

1940

Price 10 cents



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Minister of Trade and Commerce

DEPARTMENT OF TRADE AND COMMERCE  
DOMINION BUREAU OF STATISTICS  
INTERNAL TRADE BRANCH  
OTTAWA, CANADA

Dominion Statistician:	R. H. Coats, LL.D., F.R.S.C., F.S.S., (Hon.)
Chief, Internal Trade Branch	Herbert Marshall, B.A., F.S.S.
Statistician:	A. C. Steedman, B.A.

CENSUS OF MERCHANDISING AND SERVICE ESTABLISHMENTS

Miscellaneous Statistics on Wholesale Trade, 1939

This bulletin presents information covering the operations of wholesale trading establishments in Canada supplementary to that contained in the report, "Wholesale Trade in Canada and the Provinces, 1939," (1) and shows that while the dollar value of wholesale sales increased 6 per cent in 1939 over 1938, salaries and wages paid to employees were up 4 per cent, inventories at the close of 1939 were valued 16 per cent higher than at the close of 1938, while accounts outstanding on wholesalers' books were up 11 per cent.

Any comparison of trends in annual sales and year-end inventories must be made having regard to the fact that the trend in annual sales represents the resultant of business conditions over a two-year period, whereas the trend in stock values represents the difference in inventory situation on two specified dates. Annual sales for 1939 were only 6 per cent above 1938 while inventories at the close of 1939 were 16 per cent above the value recorded at the end of the preceding year. But results of a monthly survey made by the Bureau show that wholesalers' sales during the last four months of 1939 were 18 per cent above the corresponding four-month period in 1938. Thus while the gain in inventories between December 31, 1938 and 1939 was much greater than the increase in annual business, it was about on a par with the difference in the level of business at the two-year ends.

Higher inventories at the close of 1939 than 1938 were recorded for practically all lines of business for which separate figures are available, some of the more outstanding percentage increases being as follows: fruits and vegetables, 33 per cent; grocery trade, 32 per cent; electrical trade, 31 per cent; leather and leather goods, 26 per cent; plumbing and heating appliances and supplies, 26 per cent. Increases for some other important lines of business include a 7 per cent gain for the drug trade, 10 per cent for the hardware trade, and 10 per cent for petroleum products.

Accounts outstanding on wholesalers' books were valued at \$182,978,000 at the close of 1939, up 11 per cent from the amount recorded at the close of 1938. The increase extended to practically all lines of business and to all regions of the country. The increase in receivables exceeded the increase in sales in the Maritimes, Quebec and Ontario. Increases in accounts outstanding of 3 per cent in the Prairie Provinces and 2 per cent in British Columbia were lower than the gain in business in these two divisions.

Salaries and wages paid to employees in wholesale trading establishments were 4 per cent higher in 1939 than 1938, gains for the various territories standing at 3 per cent for Quebec, 4 per cent for the Maritimes, Ontario and British Columbia, and 5 per cent for the Prairie Provinces.

Information regarding the channels through which marketers of petroleum products distribute their goods is secured in connection with these annual surveys. Results for 1939 indicate the following percentage distribution: sales to jobbers, 16 per cent; sales to retailers, 53 per cent; sales to farmers and other primary producers, 9 per cent; other wholesale sales, 16 per cent; sales at retail prices, 3 per cent; export sales, 2 per cent; other sales, 1 per cent.

(1) Available from the D.B.S. Price 10 cents.





Table 1.--WHOLESALESAERS PROPER - Indexes of Sales and Payrolls, by Economic Divisions and Kinds of Business, for Firms Furnishing Information for 1930, 1933, 1938 and 1939

Economic Division and Kind of business	Indexes of Total Net Sales				Per Cent Change, 1939/38	Indexes of Salaries and Wages				Per Cent Change, 1939/38
	1930	1933	1938	1939		1930	1933	1938	1939	
Maritime Provinces ....	100.0	67.9	93.9	103.7	+ 10.4	100.0	71.7	86.7	90.1	+ 3.9
Quebec .....	100.0	65.9	93.1	93.8	+ 6.2	100.0	63.4	81.3	83.9	+ 3.2
Ontario .....	100.0	68.9	99.4	104.3	+ 5.0	100.0	74.2	97.2	101.4	+ 4.3
Prairie Provinces .....	100.0	60.6	89.3	95.0	+ 6.4	100.0	63.8	86.5	90.8	+ 5.0
British Columbia .....	100.0	63.5	93.8	100.3	+ 6.9	100.0	66.0	101.4	105.8	+ 4.3
CANADA .....	100.0	65.7	94.6	100.4	+ 6.1	100.0	67.7	89.6	93.3	+ 4.1
Amusement, photographic and sporting goods ...	100.0	57.6	99.4	106.7	+ 8.7	100.0	77.1	106.5	106.4	- 0.1
Automotive .....	100.0	64.2	106.8	116.1	+ 8.7	100.0	71.2	106.3	114.2	+ 7.4
Chemicals and paints ..	100.0	92.3	125.8	154.8	+ 23.4	100.0	86.4	120.9	141.9	+ 17.4
Drugs and drug sundries	100.0	79.1	106.0	112.1	+ 5.8	100.0	73.3	92.1	97.5	+ 5.9
Coal and coke .....	100.0	85.3	108.4	118.0	+ 8.9	100.0	92.8	97.8	103.3	+ 5.6
Dry goods and apparel ..	100.0	62.9	76.0	84.7	+ 11.4	100.0	63.7	70.7	74.3	+ 5.1
Electrical .....	100.0	43.4	108.8	112.0	+ 2.9	100.0	55.2	91.6	102.4	+ 11.8
Farm supplies .....	100.0	54.4	82.4	75.2	- 8.7	100.0	82.3	86.2	86.7	+ 0.6
Foods .....	100.0	69.8	95.3	100.8	+ 5.8	100.0	75.8	95.4	98.0	+ 2.7
Furniture and house furnishings .....	100.0	53.5	83.0	87.5	+ 5.4	100.0	53.7	67.7	71.6	+ 5.7
General merchandise ...	100.0	64.3	109.8	122.1	+ 11.2	100.0	64.6	86.6	90.4	+ 4.4
Hardware .....	100.0	57.7	93.8	100.3	+ 6.9	100.0	64.2	91.4	94.4	+ 3.3
Jewellery and optical goods .....	100.0	63.9	117.7	133.6	+ 13.5	100.0	60.8	101.7	104.8	+ 3.0
Leather and leather goods .....	100.0	72.2	89.7	104.4	+ 16.3	100.0	75.4	98.9	113.3	+ 14.6
Lumber and building materials .....	100.0	36.5	69.6	75.5	+ 8.5	100.0	40.1	62.7	65.7	+ 4.8
Machinery, equipment and supplies .....	100.0	36.7	87.1	90.8	+ 4.3	100.0	39.3	61.2	62.2	+ 1.6
Metals and metal work ..	100.0	48.5	97.6	119.8	+ 22.7	100.0	54.9	103.9	107.3	+ 3.3
Paper and paper products .....	100.0	76.9	105.6	112.7	+ 6.8	100.0	74.4	96.3	100.8	+ 4.7
Petroleum products ....	100.0	71.0	97.2	98.8	+ 1.7	100.0	78.8	103.1	106.9	+ 3.7
Plumbing and heating equipment and supplies	100.0	38.0	73.3	81.1	+ 10.6	100.0	48.5	72.7	71.5	- 1.6
Tobacco and confectionery .....	100.0	70.1	107.4	114.0	+ 6.1	100.0	78.6	104.8	112.5	+ 7.3
Waste material .....	100.0	62.6	86.6	108.2	+ 25.0	100.0	75.1	105.2	116.5	+ 10.7
All other .....	100.0	77.8	113.6	118.8	+ 4.6	100.0	71.2	98.9	101.4	+ 2.5



Table 2.--WHOLESALE PROPER - Indexes of Sales and Stocks on Hand, by Economic Divisions  
and Kinds of Business, for Firms Furnishing Information  
for 1930, 1933, 1938 and 1939

Economic Division and Kind of Business	Indexes of Total Net Sales				Per Cent Change, 1939/38	Indexes of Stocks on Hand				Per Cent Change, 1939/38
	1930	1933	1938	1939		1930	1933	1938	1939	
Maritime Provinces ...	100.0	67.9	93.9	103.7	+ 10.4	100.0	87.2	94.2	110.6	+ 17.4
Quebec .....	100.0	65.9	93.1	98.8	+ 6.2	100.0	73.4	92.6	102.8	+ 11.0
Ontario .....	100.0	68.9	99.4	104.3	+ 5.0	100.0	74.9	96.2	109.4	+ 13.7
Prairie Provinces ....	100.0	60.6	89.3	95.0	+ 6.4	100.0	71.6	73.3	91.0	+ 24.1
British Columbia .....	100.0	63.5	93.8	100.3	+ 6.9	100.0	82.0	98.4	113.8	+ 15.7
CANADA .....	100.0	65.7	94.6	100.4	+ 6.1	100.0	74.9	88.4	102.2	+ 15.6
Amusement, photographic & sporting goods	100.0	57.6	99.4	98.7	- 0.7	100.0	78.0	99.8	103.9	+ 4.1
Automotive .....	100.0	64.2	106.8	116.1	+ 8.7	100.0	81.4	103.0	103.4	+ 0.4
Chemicals and paints	100.0	92.3	125.8	154.8	+ 23.0	100.0	118.3	155.8	160.8	+ 3.2
Drugs and drug sundries .....	100.0	79.1	106.0	112.1	+ 5.8	100.0	78.9	83.9	90.1	+ 7.4
Coal and coke .....	100.0	85.3	108.4	118.0	+ 8.9	100.0	76.1	100.7	110.0	+ 9.2
Dry goods and apparel	100.0	62.9	76.0	84.7	+ 11.4	100.0	63.9	80.5	82.2	+ 2.1
Electrical .....	100.0	43.4	108.8	112.0	+ 2.9	100.0	74.1	103.9	135.9	+ 30.8
Farm supplies .....	100.0	54.4	82.4	75.2	- 8.7	100.0	76.8	101.2	123.3	+ 21.8
Foods .....	100.0	69.8	95.3	100.8	+ 5.8	100.0	79.7	96.8	125.5	+ 29.6
Groceries .....	100.0	82.4	103.1	110.8	+ 7.5	100.0	83.6	90.6	119.1	+ 31.5
Dairy and poultry products .....	100.0	66.0	90.1	94.2	+ 4.6	100.0	68.5	105.9	113.7	+ 7.4
Fruits & vegetables	100.0	63.7	88.5	95.5	+ 7.9	100.0	83.4	108.6	144.9	+ 33.4
Meats and fish .....	100.0	57.9	90.3	92.5	+ 2.5	100.0	70.1	99.1	127.7	+ 28.9
Furniture and house furnishings .....	100.0	53.5	83.0	87.5	+ 5.4	100.0	53.2	83.8	87.2	+ 4.1
General merchandise ..	100.0	64.3	109.8	122.1	+ 11.2	100.0	78.0	94.3	113.2	+ 20.0
Hardware .....	100.0	57.7	93.8	100.3	+ 6.9	100.0	74.0	89.5	98.8	+ 10.4
Jewellery and optical goods .....	100.0	63.9	117.7	133.6	+ 13.5	100.0	81.9	91.4	91.2	- 0.2
Leather and leather goods .....	100.0	72.2	89.7	104.4	+ 16.3	100.0	74.6	79.9	100.4	+ 25.7
Lumber and building materials .....	100.0	36.5	69.6	75.5	+ 8.5	100.0	59.3	83.6	91.0	+ 8.9
Machinery, equipment and supplies .....	100.0	36.7	87.1	90.8	+ 4.3	100.0	76.5	67.6	71.8	+ 6.2
Metals and metal work	100.0	48.5	97.6	119.8	+ 22.7	100.0	78.2	99.3	112.9	+ 13.7
Paper and paper products .....	100.0	76.9	105.6	112.7	+ 6.8	100.0	79.1	80.4	91.2	+ 13.4
Petroleum products ...	100.0	71.0	97.2	98.8	+ 1.7	100.0	77.9	89.8	98.3	+ 9.5
Plumbing and heating equipment and supplies .....	100.0	38.0	73.3	81.1	+ 10.6	100.0	75.9	76.6	96.4	+ 25.8
Tobacco and confectionery .....	100.0	70.1	107.4	114.0	+ 6.1	100.0	74.5	88.4	99.0	+ 12.0
Waste materials .....	100.0	62.6	86.6	108.2	+ 25.0	100.0	75.1	123.5	144.0	+ 16.6
All other .....	100.0	77.8	113.6	118.8	+ 4.6	100.0	75.5	96.8	106.9	+ 10.4



Table 3.--WHOLESALESAERS PROPER - Accounts Outstanding at End of 1939

by Economic Divisions and by Kinds of Business

Economic Division and Kind of Business	Net Sales, 1939	Accounts Outstanding, at End of Year	
		Amount	Per Cent of Sales
	\$	\$	
Maritime Provinces .....	95,724,000	15,919,000	16.6
Quebec .....	381,767,000	49,749,000	13.0
Ontario .....	492,124,000	58,805,000	11.9
Prairie Provinces .....	274,187,000	43,454,000	15.8
British Columbia .....	131,748,000	15,051,000	11.4
CANADA .....	1,375,550,000	182,978,000	13.3
Amusement, photographic and sporting goods ....	4,221,000	684,000	16.2
Automotive .....	24,368,000	3,624,000	14.9
Chemicals and paints .....	12,984,000	1,264,000	9.7
Drugs and drug sundries .....	31,365,000	3,875,000	12.4
Coal and coke .....	59,313,000	8,925,000	15.0
Dry goods and apparel .....	86,650,000	18,660,000	21.5
Electrical .....	25,738,000	4,173,000	16.2
Farm supplies .....	12,054,000	1,109,000	9.2
Foods .....	545,021,000	43,479,000	8.0
Groceries .....	247,966,000	25,144,000	10.1
Dairy and poultry products .....	45,939,000	1,991,000	4.3
Fruits and vegetables .....	94,626,000	5,817,000	6.1
Meats and fish .....	156,490,000	10,527,000	6.7
Furniture and house furnishings .....	11,933,000	2,232,000	18.7
General merchandise .....	16,463,000	2,374,000	14.4
Hardware .....	66,149,000	12,550,000	19.0
Jewellery and optical goods .....	14,502,000	4,213,000	29.1
Leather and leather goods .....	7,701,000	1,343,000	17.4
Lumber and building materials .....	39,170,000	6,807,000	17.4
Machinery, equipment and supplies .....	53,879,000	21,621,000	40.1
Metals and metal work .....	16,841,000	2,586,000	15.4
Paper and paper products .....	25,325,000	3,856,000	15.2
Petroleum products .....	227,493,000	28,776,000	12.6
Plumbing and heating equipment and supplies ...	11,767,000	2,097,000	17.8
Tobacco and confectionery .....	52,274,000	4,894,000	9.4
Waste materials .....	10,951,000	1,111,000	10.1
All other .....	19,392,000	2,725,000	14.1





Table 4.--Distribution of Sales of Marketers<sup>(1)</sup> of Petroleum Products, 1939.

Economic Division	Sales of firms reporting, 1939	Percentage of Sales to -						
		Sales to jobbers	Sales(2) to retailers	Sales to farmers and other primary producers	Other whole-sale sales	Sales at retail prices	Export(3) Sales	Other
	\$	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.
CANADA - Total ....	224,445,600	16.3	52.5	9.4	16.0	3.2	1.6	1.0
Maritime Provinces .....	20,109,100	21.0	44.2	6.7	23.9	2.4	1.2	0.6
Quebec .....	39,994,900	16.1	51.9	2.6	23.2	4.6	1.2	0.4
Ontario .....	82,767,700	16.3	58.1	5.8	13.5	3.3	2.7	0.3
Prairie Provinces .....	56,208,400	14.9	53.9	21.5	8.0	0.3	0.8	0.6
British Columbia .....	25,365,500	15.9	38.5	7.6	23.9	8.0	1.1	5.0

(1) Includes marketing organizations of refining companies as well as jobbers.

(2) Includes company-owned filling stations.

(3) Export sales are attributed to offices reporting such sales.













